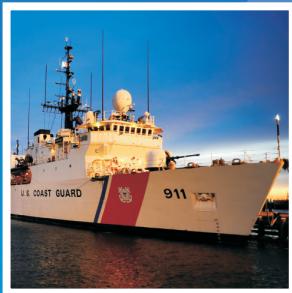


ADOPTED Operating Budget & Capital Improvement Program Fiscal Year 2014





Portsmouth City Council

Kenneth I. Wright, Mayor
Paige D. Cherry, Vice Mayor
William E. Moody, Jr.
Marlene W. Randall
Elizabeth M. Psimas
Curtis E. Edmonds, Sr.
Danny W. Meeks

City Manager, Appointees, Deputies, & Department Heads

John L. Rowe, Jr., City Manager
Janey Culpepper, Assessor
Jesse Thomas, City Auditor
Debra White, City Clerk
Brannon Godfrey, Deputy City Manager
Bryan Foster, Interim Deputy City Manager
& Public Utilities
Dennis Bagley, General Services
Russell Bailey, Information Technology
Beck Barfield, Fire, Rescue and
Emergency Services
Toni Smaw-Bembry, Human Resources
Fred Brusso, Planning, Interim
Todd Elliott, Libraries

Edward Hargis, Police
Horace Hills, Information Technology
Youssef Khalil, Public Works
LaVoris Pace, Marketing & Communications
William Park, Behavioral Healthcare Services
Nancy Perry, Museums
Jacquelyn Scott, Social Services
Patrick Small, Economic Development
Doug Smith, Permits & Inspections
Carol Swindell, Finance & Budget
Margaret Thorne, Parks, Recreation
& Leisure Services
James Wright, Engineering

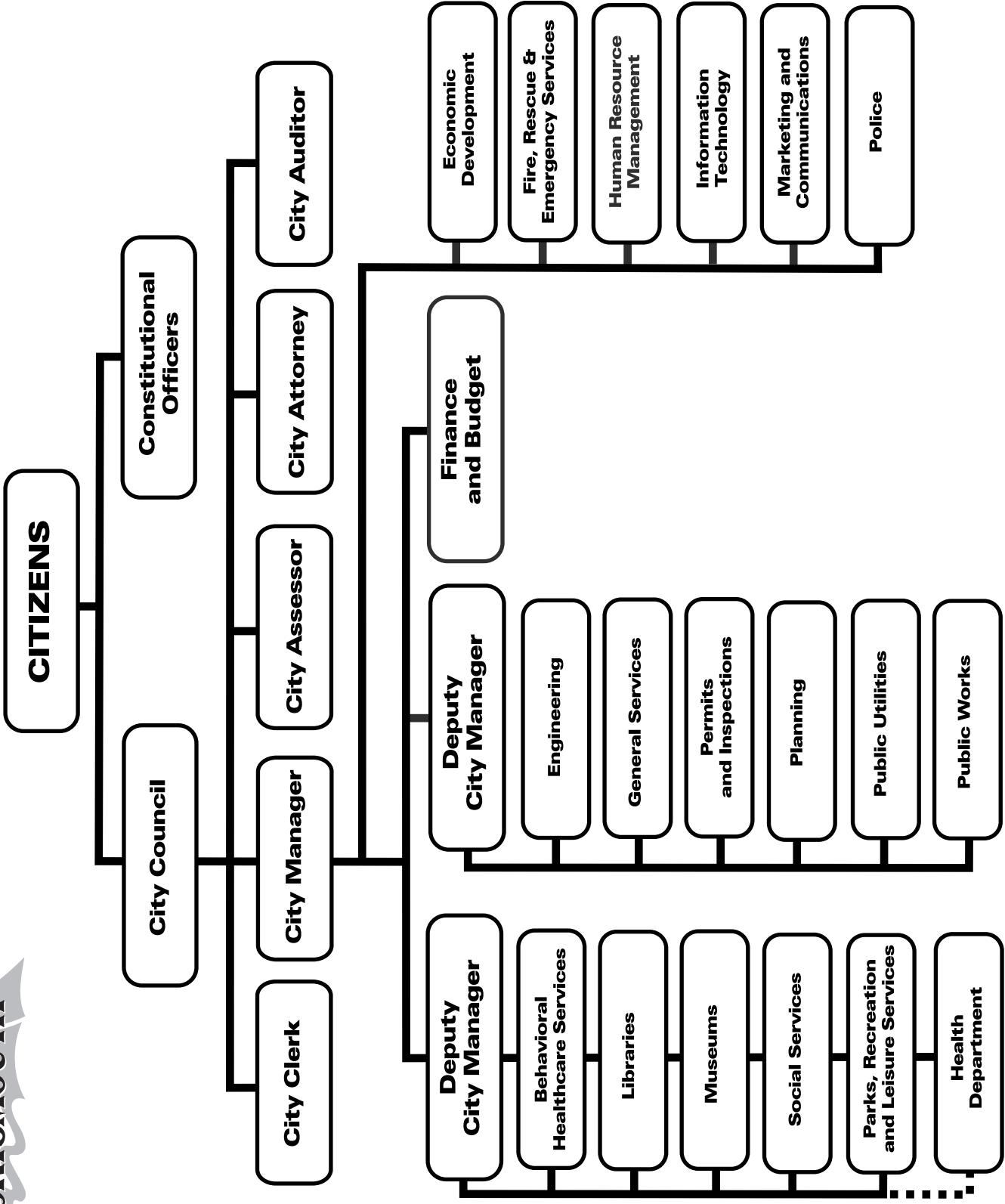
City Budget Team

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Judy Duffy, Project Manager
Cynthia Daniels, Human Resource Manager
Steven Lynch, Management Budget Administrator





ORGANIZATION OF THE CITY OF PORTSMOUTH, VA







GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Virginia**

For the Biennium Beginning

July 1, 2011

Linda C. Danison Jeffrey P. Evans

President

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Table of Contents

PRINCIPAL OFFICIALS.....	I
ORGANIZATIONAL CHART	III
DISTINGUISHED BUDGET PRESENTATION AWARD	V
TABLE OF CONTENTS	VII
 EXECUTIVE SUMMARY – TAB 1	
Summary of Changes from Proposed to Adopted Budget	1-1
City Manager's Budget Message.....	1-3
 BUDGET OVERVIEW - TAB 2	
Budget Overview	2-1
Budget Process	2-10
Budget Calendar	2-12
Financial Policies	2-12
Fund Structure	2-22
Basis of Budgeting.....	2-24
Basis of Accounting	2-24
Capital Improvements Program.....	2-25
 FINANCIAL SUMMARIES – TAB 3	
Summary of Revenue – All Funds	3-1
Summary of Expenditures – All Funds	3-8
Summary of Entity Positions.....	3-12
Fund Balance/Net Assets Schedule – All Funds	3-14
Rate Change Table.....	3-15
City Indebtedness	3-18
Computation of Legal Debt Margin.....	3-20
 GENERAL FUND– TAB 4	
Revenue Summary – General Fund.....	4-1
Revenue Narrative – General Fund.....	4-8
General Fund Revenue (Graph)	4-18
General Fund Local Revenue (Graph)	4-19
Expenditure Summary – General	4-20
Expenditure Narrative – General Fund.....	4-21
General Fund Expenditures by Business Center (Graph)	4-26
 GENERAL GOVERNMENT - TAB 5	
Business Center Index.....	5-1
Business Center Organization Chart	5-2
Business Center Summary	5-4
City Council.....	5-6
City Clerk	5-7
City Manager	5-8
Management and Legislative Affairs	5-9
Registrar	5-10
City Attorney	5-11
Human Resource Management	5-12
Civil Service Commission	5-13
Commissioner of Revenue	5-14
City Assessor.....	5-15
City Treasurer	5-16
Finance and Budget.....	5-17
Finance and Budget - Procurement.....	5-18
Finance and Budget - Health Insurance Fund.....	5-19
Information Technology	5-20
Information Technology - Telecommunications.....	5-21
Marketing and Communications	5-22
Finance and Budget - Risk Management Fund	5-23
City Auditor	5-24
 NON-DEPARTMENTAL - TAB 6	
Business Center Index.....	6-1
Organizational Chart.....	6-2
Business Center Summary	6-3
Non-Departmental	6-4
Transfers and Contingencies.....	6-5
Public Transportation.....	6-6
Debt Service	6-7
Support to Civic and Cultural Organizations.....	6-8

Table of Contents

JUDICIAL - TAB 7

Business Center Index.....	7-1
Organizational Chart.....	7-2
Business Center Summary	7-3
Circuit Court Judges	7-4
Circuit Court Clerk	7-5
Magistrate	7-6
General District Court	7-7
Juvenile and Domestic Relations Court.....	7-8
Juvenile Court Services	7-9
Commonwealth Attorney	7-10
Sheriff	7-11

PUBLIC SAFETY - TAB 8

Business Center Index.....	8-1
Organizational Chart	8-2
Business Center Summary	8-3
Police Department	8-4
E-911	8-5
Fire, Rescue and Emergency	8-6

PUBLIC WORKS/GENERAL SERVICES - TAB 9

Business Center Index.....	9-1
Organizational Chart.....	9-2
Business Center Summary	9-3
Streets and Highways.....	9-4
Storm Water Management Fund	9-5
Mosquito Control.....	9-6
Engineering.....	9-7
Traffic Engineering	9-8
Parking Authority Fund	9-9
Property Management	9-10
Utilities	9-11
Rental of Land	9-12
Waste Management Fund	9-13
City Garage Fund	9-14
Cemetery Perpetual Care Fund.....	9-15
Public Utilities Fund	9-16
Harbor Center Pavilion	9-17

PUBLIC HEALTH - TAB 10

Business Center Index.....	10-1
Organizational Chart.....	10-2
Business Center Summary	10-3
Public Health Department.....	10-4
Behavioral Healthcare Services Fund	10-5
Social Services Fund.....	10-6
CSA Fund	10-7

PARKS, RECREATION AND CULTURAL - TAB 11

Business Center Index	11-1
Organizational Chart.....	11-2
Business Center Summary	11-3
Museums	11-4
Public Library	11-5
Law Library Fund	11-6
Golf Services Fund	11-7
Parks, Recreation and Leisure Services - Administration	11-8
Parks, Recreation and Leisure Services - Parks	11-9
Parks, Recreation and Leisure Services - Recreation.....	11-10
Recreation Fund	11-11

Table of Contents

COMMUNITY AND ECONOMIC DEVELOPMENT - TAB 12	
Business Center Index.....	12-1
Organizational Chart.....	12-2
Business Center Summary	12-3
Permits and Inspections	12-4
Economic Development.....	12-5
Planning.....	12-6
Willet Hall.....	12-7
Community Planning and Development Program	12-8
New Port Community Development Authority	12-9
EDUCATION - TAB 13	
Business Center Index.....	13-1
Business Center Summary	13-2
Public Education	13-3
CAPITAL IMPROVEMENT PROGRAM - TAB 14	
Business Center Index.....	14-1
Business Center Summary	14-2
Appropriation Plan Summary.....	14-6
Sewer.....	14-7
Water	14-13
Drainage and Street Improvements.....	14-23
Education.....	14-36
Industrial and Economic Development	14-41
Leisure Services	14-44
Municipal Facilities.....	14-48
Parking Authority CIP	14-67
Fleet Management.....	14-70
SUPPLEMENTAL INFORMATION – TAB 15	15-1
ORDINANCES - TAB 16	16-1
GLOSSARY – TAB 17	17-1
APPENDIX – TAB 18	
Adopted Expenditure Detail Budget – All Funds	18-1
Adopted Revenue Detail Budget – All Funds	18-57



Summary of Changes from Proposed to Adopted Budget

City Council adopted the FY 2013-14 Budget on May 14, 2013. The Budget was adopted as Proposed, with the exception of additional funding for School Operations and School Capital Projects. The summary of changes is as follows:

CITY OF PORTSMOUTH ADOPTED BUDGET

	FY 2013 Adopted	FY 2013 Amended	FY 2014 Proposed	FY 2014 Adopted	Change from Proposed \$ Change	Change from Proposed % Change
General Fund	\$223,225,100	\$229,730,442	\$231,385,811	\$232,685,811	\$1,300,000	0.6%
Other Operating Funds	156,626,385	156,626,385	156,123,560	156,123,560	0	0.0%
School Budget*	164,640,714	169,965,714	164,370,818	165,670,818	1,300,000	0.8%
Combined CIP	38,508,337	38,508,337	58,797,923	59,997,923	1,200,000	2.0%
Total	\$583,000,536	\$594,830,878	\$610,678,112	\$614,478,112	\$3,800,000	0.6%

* The Total School Budget was not available at time Proposed Budget was published. The Proposed amount reflects the total funds with the City Manager's recommended local funding level.

The use of the additional Adopted appropriations is summarized below.

Use of Additional Funding

General Fund

School Operations	\$1,300,000
-------------------	-------------

School Budget	1,300,000
---------------	-----------

Combined CIP

School Projects	<u>1,200,000</u>
-----------------	------------------

Total Increase from Proposed	<u>\$3,800,000</u>
------------------------------	--------------------





April 1, 2013

The Honorable Mayor and Members of City
Council City of Portsmouth, Virginia

Dear Mayor and Members of Council,

I am pleased to submit my Fiscal Year 2013-2014 Proposed Operating and Capital Improvement (CIP) Budget for your consideration.

I am happy to report that we have balanced this budget without increasing the real estate tax rate, the personal property tax rate, the utility rate, stormwater rate, or the solid waste collection fee. In addition, this budget includes a number of bold initiatives that are forward thinking and which will position the City for a financially stronger future.

We have prepared this budget during an economic period that continues to be challenging for cities and counties in Virginia and the nation as a whole. In the aftermath of the worst economic downturn since the Great Depression, localities across the nation have struggled mightily to fend off decline. They have been battered by the recession and forced to cut services, infrastructure maintenance, staffing, and reserves. As you are well aware, Portsmouth took similar actions as a result of its decline in revenue. In spite of this backdrop, this budget accomplishes some very significant things for our community.

This proposed budget does the following:

- Maintains core municipal services
- Invests in our employees and our community
- Implements three bold new initiatives:
 - Quickly restores the City's two closed pension systems to a fiscally sound funding level
 - Eliminates the Social Security Offset for retirees of the City's closed Portsmouth Supplemental Retirement System plan
 - Provides curbside recycling to our residents at no additional cost

Office of the City Manager

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- Continues the City's commitment to its Public Schools at an adequate funding level
- Avoids any new tax increases, utility rate increases, layoffs, or furloughs
- Maintains city staffing levels necessary for departments to accomplish their missions
- Reinvests in critical infrastructure
- Invests in Civic Organizations and the Arts
- Promotes sustainability, livability, education, human capital, economic development and fiscal stability

The overall proposed budget for the City of Portsmouth is \$446.3 million for Fiscal Year 2013-2014. This amount does not include the Schools' total budget for we have yet to receive that amount from the School System.

The size of the budget is indicative of the breadth, depth, and diversity of services, projects, and activities that the City of Portsmouth undertakes for public safety, education, quality of life, economic development, infrastructure maintenance and transportation. The two largest components of the budget are the General Fund and Utility Fund.

The proposed General Fund operating budget is \$231.4 million, and the proposed Utility Operating Fund is \$43.7 million. The General Fund, Utility, and Parking components of the proposed CIP Budget total \$58.8 million. One can find a comprehensive list of the funds included in this budget on pages 3-9 through 3-11 of this document.

Significant Budget Initiatives

The City's overall budget strategy centers on actions to strengthen Portsmouth's financial position, to support a healthy environment, to invest in our employees, schools, critical systems and infrastructure. These actions include:

- Issuing pension obligation bonds to immediately restore the City's pension plans to financial health and to eliminate the Social Security Offset for retirees
- Instituting curbside recycling to our residents
- Providing raises for our employees and retirees
- Filling positions that have long been vacant

- Continuing the City's support for education
- Identifying strategies to reduce subsidies for enterprise funds
- Investing in capital infrastructure

Pension Obligation Bonds

The City has two closed Pension Plans: Portsmouth Supplemental Retirement System (PSRS) and Fire & Police Retirement System (F&P).

All pension plans have two basic components: assets, which is essentially the available cash in the plan, and liabilities, which consist of the retirement benefits that we pay. These two components must be in equilibrium for current and future benefit payments. For every one dollar in liability, we should have one dollar of assets. Instead, the City's two closed pension plans have 28 cents and 32 cents of assets per dollar of liability. This is a critically precarious ratio. The City has been funding the Annual Required Contribution (ARC), but unfortunately that has not been sufficient to increase the funding levels of the plans.

There are essentially two problems affecting the fiscal viability of these two plans: insufficient cash flow and assets that have deteriorated to the point where one bad year of investment losses could jeopardize their solvency. It will take \$150 million just to get the plans to 80 cents of assets per dollar of liability, but that would be a significant improvement and would bring the funded status of the plans to an acceptable level. The quickest way to get us to that 80 cent level is through the issuance of Pension Obligation Bonds. City Staff and the City's Financial Advisor presented to City Council information about these bonds in a number of public meetings between January and March, 2013. The City is moving forward with issuing Pension Obligation Bonds and expects to close on a bond deal by the end of June.

Eliminating the Social Security Offset creates an actuarial liability of \$21 million; in order to fund this liability, the pension obligation bond issue will include this additional amount.

Raises for Employees and Retirees

Our employees are our most important asset. They ensure that our residents receive a high level of customer service and responsiveness. As a result of the severe economic downturn, our general employees have not had a raise for the past four fiscal years. During that same time period, we implemented a new pay plan for our sworn Police and Fire employees; with this new pay plan, we have given our sworn public safety officers pay increases each year except for Fiscal Year 2011-2012 and Fiscal Year 2012-2013.

This Budget proposes a three percent increase for general wage employees effective July 1, 2013. The State Budget includes a three percent raise for Constitutional Officers, effective August 1, 2013 with the State Compensation Board paying for the State portion of that cost. However, in order to be consistent with the date that our general employees will receive their increase, I am proposing that all of the Constitutional Officers and their employees receive the three percent increase on July 1. The Constitutional Officers and their employees provide a valuable service to our citizens, and we should compensate them for their

outstanding service.

The budget also reinstates step increases for Sworn Police and Fire employees, which were suspended in Fiscal Year 2012-2013.

Just as important as taking care of our current employees, we must recognize the financial needs of our retirees – those persons who devoted a good part of their lives to the betterment of our City. In this regard, this budget includes a 1.5% Cost of Living increase for retirees of the PSRS and F&P plans.

As for our pay plan structure for our general employees, in addition to not giving our general employees a pay increase over the past four years, we also have not adjusted the structure of our pay plan as it relates to the marketplace. Consequently, our pay structure is approximately four percent below that of the average in the marketplace. The general wage increase that I am recommending with this budget does not adjust the structure of the pay plan for our general employees as it relates to the marketplace. We will study the relationship of the competitiveness of our pay plan with the start of Fiscal Year 2013-2014, and we will provide you with the results of our study and recommendations during the course of the budget year.

Quality Service Delivery

Over the past several years, the City has maintained a high number of vacancies in departments in an effort to make sure that expenditures remained within available revenues. This has had a crippling affect on departments hindering them from effectively accomplishing their missions. As recent as December, 2012, approximately one-fifth of our budgeted positions were vacant. If we are going to be successful in delivering high quality services to Portsmouth residents, then it is vital that departments have the appropriate complement of staff. I began authorizing departments to fill needed vacant positions in December, and we will continue to fill mission critical vacancies in a timely manner. Prior year budgets included a five percent vacancy factor. This budget eliminates the vacancy factor for the Constitutional Offices because they do not generate vacancy savings due to the nature of the funding that they receive from the State. In future budgets, we should consider lowering the vacancy factor to reflect departments' actual experience now that positions are being filled more quickly.

In addition to filling key vacant positions, we also evaluated whether or not we could eliminate certain long standing vacant positions. There are two departments, Permits and Inspections and Marketing and Communications, where positions are permanently eliminated in this budget, generating a net savings to the City. With this budget, we are eliminating four combination inspector positions; in addition, we are eliminating a webmaster and a video production position because an outside contractor is now doing that work.

Local Support for Education

City Council has consistently had a goal of maintaining a high quality public school system. Even though I am recommending that you appropriate a smaller amount of local funds to the School System, this budget continues this goal. I am recommending that you decrease the amount of local funding to reflect the school system's actual operational expenditures in recent years, escalated for anticipated State supported salary increases. You appropriated

to the School System a total \$53.8 million in local funds for Fiscal Year 2012-2013. This budget recommends that you appropriate the sum of \$46 million for Fiscal Year 2013-2014, a reduction of approximately \$7.8 million.

We have analyzed the School System's expenditures for the past several years as presented in the School System's Comprehensive Annual Financial Report (CAFR) and the State Superintendent's annual report on our School System's spending. Based on this analysis and implementing some important cost saving measures, we conclude that the School System will have adequate funding to continue its program of providing high quality education to the children of Portsmouth.

As for the cost saving measures, City and School staffs have identified several support services where there are opportunities for partnering to provide services at a significant lower overall cost to Portsmouth taxpayers. The most significant opportunity for savings is for the Schools to combine their health insurance coverage and plan management with the City and to change from a fully insured to a self-insured program. The City's health insurance consultant, Mercer, has evaluated School claim data, and he estimates a savings of approximately \$3.3 million annually from this change. My budget recommendation assumes that we can implement this partnership on January 1, 2014 thus generating one-half year of savings. In addition, the City and Schools are moving forward on having the City Fleet Management take over maintenance of School buses and vehicles. The City is ready to take over that function as early as July 1, 2013. We estimate that the Schools will save at least \$100,000 per year from this change. Another opportunity for budget savings is to combine certain City and School financial functions such as purchasing and payroll, which should produce savings of at least \$100,000 per year as well.

Beginning July 1, 2013, this budget recommends that we fold the School System's school bus replacement program into the City's equipment replacement program. In this regard, I have included \$1.0 million in the City's proposed CIP appropriation for Fiscal Year 2013-2014 to replace school buses, and I have included \$1.0 million per year for the subsequent four years of the CIP for the continued annual replacement of school buses.

Strategies to Reduce Subsidies for Enterprise Funds

The City operates several enterprise operations, which are intended to be self-supporting through fees and revenues generated by their programs. The largest City enterprise operation is the Water and Sewer Utilities fund, which successfully covers 100% of its operating and capital costs.

There are three other funds that are intended to be self-supporting, but which have required subsidies from the General Fund in order to fully pay for their costs. We are evaluating options and strategies to make these funds fully self-supporting. The most significant General Fund subsidy is to the Golf Fund, which we project to be almost \$1.3 million for Fiscal Year 2013-2014. This subsidy has been growing rapidly each year, and now is equivalent to about two-cents on the real estate tax rate.

In order to reduce this subsidy, we propose to implement in 2013 new pricing strategies for golf fees with a goal of increasing Golf Fund revenues. Golf fees have a high elasticity of demand, and yet our City Code dictates a very rigid pricing schedule. Consistent with the

Portsmouth Golf Courses Golf Operational Assessment Report (E.L. Hamm, Inc., May 2011), we recommend amending the City Code to give the City Manager and his designee the authority to adjust golf fees so as to attract more play at our two golf courses. For example, with this marketing concept, the Golf Manager may set early-bird or twilight rates, allow golfers to purchase three rounds and to get the fourth free, or play for free on one's birthday. This will give the Golf Manager the flexibility to periodically offer discount packages and specials in order to optimize play thus increasing revenues.

Because we have not previously had this pricing flexibility, we conservatively forecast no increase in Golf Fund revenues for this budget. We will use the experience that we gain with this new marketing plan in developing the golf revenue forecast for the 2014- 2015 budget.

The two other enterprise funds that require General Fund subsidies are Willett Hall and the Parking Authority. As you know, we recently briefed you on the conditions at Willett Hall. During the course of the next fiscal year, we will evaluate the revenues and operations for both of these funds, and we will develop recommendations for City Council's future consideration.

Investments in Capital Infrastructure

The proposed CIP continues maintenance and improvement of vital City infrastructure, and it includes those projects whose products have a long life as opposed to maintenance-type projects. In the recent past, the City has paid for a number of ongoing capital maintenance costs by issuing debt instead of cash funding the work.

Prudent financial practices recommends that the City should cash fund those maintenance costs that occur each year and only debt fund projects that have a useful life that is at least equal to the amortization period of the bonds. We will follow this recommendation with the proposed CIP. Instead of debt funding maintenance-type items, we will cash fund these items. In this regard, this budget proposes to use \$4.5 million of available General Fund balance to cash fund capital projects. Section 14 of this document provides a complete listing of these projects. Here are some highlights of this listing:

- \$1 million for an ongoing School Bus replacement program
- \$325,000 to fund recreational activities including lighting for athletic facilities, outdoor facility repairs, and equipment costs for Paradise Creek Nature Park
- \$917,042 for upgrades to important financial and public safety computer systems
- \$1.7 million for maintenance of City buildings and Seawall
- \$225,000 for parking garage repairs

The proposed CIP includes an additional \$1 million in funding to complete construction of a new Behavioral Healthcare Services (BHS) building, to be located on the campus of the existing Department of Social Services/Portsmouth Health Department building.

The new 30,000 square foot building will house the BHS Administration, Mental Health and Substance Abuse operations and clinic for direct service to citizens. We anticipate the

completion of construction by the end of calendar year 2014.

Revenues

As for the General Fund, one penny on the real estate tax rate generates \$677,782. Again, this budget does not propose an increase in the real estate tax rate.

We project a very slight increase in revenues for Fiscal Year 2013-2014, reflecting the continued slow economic recovery. Specifically, we anticipate that our base revenues will grow no more than one percent over the actual revenues for Fiscal Year 2012- 2013.

As for the Utility Fund, one penny on the water rate generates \$76,000 in revenues, and one penny on the sewer rate generates \$30,000 in revenue. This budget does not propose any increases in utility rates.

Even though we lost a major utility fund customer, Smithfield Foods, we anticipate utility revenues to remain strong throughout Fiscal Year 2013-2014. Our cash situation is such in the Utility Fund that we are able to cash fund some capital projects that we had previously planned to debt finance. Again, we are able to balance the Utility Fund budget without increasing the water and sewer rates as originally forecasted.

A Few Fee Changes

The budget does include a limited number of proposed fee changes in the General Fund, as described below:

- Increase the Ambulance fees to ensure that the City receives the maximum allowable Medicare reimbursement to cover the cost of providing Emergency Medical Services. These increases are as follows:
 - ALS-1 Emergency from \$375.00 to \$511.19
 - ALS-2 Transport from \$568.00 to \$739.88
 - BLS Emergency from \$328.00 to \$430.88
 - Mileage from \$7.00/mile to \$8.79/mile
- Increase the Police Concealed Weapon permit from \$15 to \$50. The current \$15 fee goes to the State. This increase will provide local dollars to underwrite the Police Department's costs in processing the permits.
- Adjust Museum fees to provide a discount for group tours and special events.
- Increase the Parks & Recreation Six to Six Program monthly fees as follows:
 - Before School Care from \$120.00 to \$140.00
 - After School Care from \$170.00 to \$190.00

Use of General Fund Balance

We have some additional good news to report. This proposed budget reduces the City's dependence of using the General Fund Balance for reoccurring operating expenses. For the current fiscal year, the City used \$2,419,041 to initially close the gap between General Fund operating revenues and expenditures. We worked hard to reduce this number in developing this budget proposal. This proposed budget uses \$1,171,332 for this purpose.

Future Operating Budgets

While we have balanced this proposed budget without a need for increasing the real estate tax rate, we do have new expenditures that will come online in Fiscal Year 2014- 2015 and Fiscal Year 2015-2016. For example, we have the next phase of the debt service on the new courthouse and anticipated Virginia Retirement System cost increases. Unless this sluggish economy heats up in these future years, then we may have to increase taxes to maintain existing service levels.

Budget Format

As you will see, we have changed the format of this budget in order to provide more transparency and more detail. Each section of this budget includes more detail than previous years' proposed budgets. We have also added an appendix that gives a line-item detail for each of our funds.

We want you to have the comfort that you have sufficient information for setting your budget priorities for Fiscal Year 2013-2014.

Conclusion

I recommend that you give this proposed operating budget and proposed CIP your favorable consideration by adopting the same. Despite our sluggish national economy and its impact on our community, this budget supports Council's 2030 Vision Statement, and it undertakes multiple bold initiatives that will have a lasting benefit on our City's quality of life and fiscal soundness. It does all of this without increasing our real estate tax rate or utility fees.

Again, I recommend that you adopt this budget as presented.

Respectfully submitted,



John L. Rowe, Jr.
City Manager

Budget Overview

Introduction

The City of Portsmouth was settled in 1752 and incorporated by the Virginia General Assembly in 1858. The City lies in Hampton Roads, one of the world's great natural harbors, situated at the confluence of the James and Elizabeth Rivers where they empty into the Chesapeake Bay. The City is located in the center of the Hampton Roads region, bordered by the cities of Suffolk, and Chesapeake, respectively to the West and south, and Norfolk lies across the Elizabeth River to the East. The City's land area of approximately 33 square miles is mostly developed, with an estimated population of 95,388 in 2011.

With 78.5 miles of shoreline at the zero mile post of the Intercoastal Waterway, which runs from Boston to Florida, Portsmouth's location on navigable waterways has proven a dominant force in the City's history and economy. Its location on the 40 plus foot deep Hampton Roads shipping channel, and the presence of both the CSX and Norfolk Southern Railroads supports the national and international port commerce activities and military presence in the region. Portsmouth is home to the Norfolk Naval Shipyard, a government facility with approximately 9,000 employees, the U.S. Coast Guard Fifth District Headquarters with approximately 2,500 employees, and the Naval Regional Medical Center (U.S. Naval Hospital) with approximately 7,000 employees. Although economic activity in the City has been historically associated with the port and military activities in the region, Portsmouth's economy has diversified in recent years with increasing employment in the service, manufacturing and professional sectors.

Portsmouth is an independent, full-service city with sole local governmental taxing power within its boundaries. It derives its governing authority from a charter granted by the General Assembly of the Commonwealth of Virginia. The governing body of the City is the City Council, which formulates policies for the administration of the City. The current charter provides for a council-Manager form of government.

Overview of Government Organization

Portsmouth operates under the Council – Manager form of government, with the City Council consisting of a mayor and six other council members. The mayor is elected directly by the voters on an at-large, nonpartisan basis, as are the remaining members of the City Council. The City Council is the legislative policy-making body, and the City Manager, who is appointed

by the City Council, serves as the City's chief executive officer. The City Manager reports directly to the City Council, appoints department heads, conducts the financial business of the City, and performs other duties as required by the governing body.

The operation of public schools in Portsmouth is the responsibility of the School Board, consisting of nine members elected by the citizens at-large for four-year terms. By State law, the School Board operates independently from City Council, but is fiscally dependent on it. The School Board sets policies, hires the School Superintendent, and determines the use of its funds subject to legal restrictions. The City Council appropriates an annual sum for education, which may be appropriated by category; however, the School Board determines how the funds are spent. Taxing and appropriation authority remain with the City Council.

Overview of Governmental Services and Selected Functions

The City provides general governmental services to meet the needs of its citizens, including police and fire protection, collection and disposal of refuse, water and sewer services, parks and recreation, libraries and cultural resources, health and social services, and street and highway maintenance. Other services provided by the City that receive partial funding from the Commonwealth include public education in Kindergarten through grade 12, and certain technical and special education, mental health assistance, and judicial assistance.

The City's main municipal complex includes the City Hall Building which houses nearly all of the City's operational departments, the Civic Center which includes the City Jail and Police Headquarters and the recently renovated and expanded Judicial Center. The City has eight fire stations, one central library with three neighborhood branch libraries, 52 City Parks totaling over 402 acres, seven community centers, two municipal golf courses and 25 public education facilities located throughout Portsmouth.

Portsmouth Public Schools

The Portsmouth Public Schools program is designed to provide quality instruction to all children who enroll. The School System employs 2,469 people, including 1,112 teachers and 1,357 support staff and administrative staff. The system operates 25 public education facilities as described in the following table and during the 2012 academic year had an average daily membership of 14,256. The City's three high schools are operated as magnet schools with each focusing on one of the following areas: math, science and technology; performing arts; and international studies. In fiscal years 2012 and 2013, the school system occupied 26 total

education and operation related facilities; 3 preschools (solely dedicated), 1 elementary and Pre-K school (combination) 12 elementary schools, 3 middle schools, 3 high schools and 3 centers (DAC, Instruction Resource, and S. H. Clarke) and 1 bus garage.

Public Safety

The Police Department is responsible for enforcing the law, maintaining public order, protecting the constitutional rights of individuals, and providing a wide variety of public services in partnership with the community. The Police Department currently consists of 263 sworn officers. Uniform Patrol is deployed on a 24/7 basis and provides the immediate response to the daily calls for police services in the City. These officers handle a wide variety of service requests in both emergency and routine categories. Command personnel are charged to closely evaluate changing conditions on the street and deploy personnel in an effective manner in order to maintain public order. In addition, the Police Department has a number of support positions filled by both sworn and civilian personnel who are assigned various tasks that include animal control, security guards, communications dispatchers, administrative, and property/evidence personnel. These support functions play a major role in providing effective police services to the community.

The Police Department has implemented a Community Policing Program, which includes initiatives such as the Police Service Areas that coincide with the neighborhoods in the City of Portsmouth. Neighborhood Impact Officers work with the community stakeholders throughout the city in order to improve the quality of life of residents, business owners and visitors.

The Police Department has also implemented a School Resource Officer program which assigns police officers to specific schools in order to: (1) provide a positive role model for the students, (2) build strong working relationships with the faculty and administration; and (3) investigate criminal activity occurring on school grounds. Additionally, the Police Department staffs a number of highly trained and qualified individuals who are responsible to conduct criminal investigations, narcotics enforcement, traffic enforcement and emergency response services.

The Portsmouth Department of Fire, Rescue and Emergency Services provides fire protection, emergency medical care, hazardous materials response, disaster preparedness services, arson investigation, fire prevention, inspection and training for the citizens and businesses of Portsmouth. The Department currently has authorized 227 sworn firefighters

serving the City from 8 stations. The Department also operates five ambulances. The Department currently has 18 non-sworn and part-time members who provide administrative clerical and support duties.

Public Works

The Department of Public Works provides various services related to the operation and maintenance of the City's infrastructure. The Public Works Department, staffed by 40 full-time employees, repairs and maintains the approximate 395 miles of primary and secondary streets in Portsmouth. Additionally, the Department is responsible for operation of the City's stormwater management and mosquito control programs.

Social Services

The Department of Social Services, staffed by 209 full-time employees, carries out responsibility for the administration of federal and state mandated human services programs for the City including Child and Family Services (Child Protective Services, Foster Care, Adoption Services, Adult Services, Adult Protective Services and Generic Service Intake) and Financial Services Administration including initial and on-going case management for Temporary Assistance to Needy Families (TANF), Medicaid, Food Stamps, Energy Assistance Program (EAP), Virginia Independence Program (VIP), and Virginia's Initiative for Employment not Welfare (VIEW). Additionally, the Department is responsible for eligibility determination for the Tax Relief and Tax Assistance Program.

Department of Public Utilities

The Portsmouth Department of Public Utilities ("DPU") operates the City-owned water and wastewater utilities, distributing water to over 120,000 customers in Portsmouth, Chesapeake and Suffolk. DPU also provides sewage collection and conveyance services to approximately 100,000 customers in Portsmouth and part of Chesapeake. DPU is responsible for the installation, operation, and maintenance of the water and sewerage systems as well as billing and collection. In carrying out these responsibilities, DPU employs 139 full-time personnel, distributed among its three major operating divisions: Administration and Fiscal, Water Treatment and Operations.

The water system includes approximately 3,300 acres of land including four interconnected reservoirs and five deep wells located in the City of Suffolk. In addition, the

water system includes a water filtration plant, raw water and finished water pumping stations, elevated and ground storage tanks, and distribution systems with associated appurtenances and meters. The lakes and wells provide a total safe yield of 29.6 million gallons per day ("mgd") of water. Present consumption is estimated at 18 mgd. The water is treated in a single treatment plant located in Suffolk with a 33 mgd capacity and is then pumped approximately 18 miles through underground pipes to storage areas in Portsmouth which are capable of storing nine million gallons. The treatment plant facilities have undergone several modernizations and upgrades, the last having been completed in November 2011.

Independent Commissions and Authorities

A number of independent commissions and authorities participate in the performance of various governmental functions in Portsmouth, including housing and economic development. Selected entities are described below.

Portsmouth Redevelopment and Housing Authority

The Portsmouth Redevelopment and Housing Authority consist of seven commissioners appointed by City Council for a four-year term. This semi-independent agency has responsibility for administration of 3 public housing projects, 13 redevelopment projects, 3 tax credit developments, a City-wide conservation program and physical improvements funded by the Community Development Block Grant Program.

The Authority has 92 employees. The Authority was established in 1938 primarily to oversee the housing parks then under construction. Since 1960, under the former Urban Renewal Program, 13 separate redevelopment projects have been undertaken. Since 1975, the Authority has carried out for the City similar activities under the Community Development Block Grant Program.

Since 1972, as a result of redevelopment projects, the City and the Authority have helped obtain more than \$350 million in private funds or commitments, in addition to nearly \$200 million in Federal and state funds. The Authority has received two HOPE VI Revitalization Grants since 1997 totaling \$45 million. In four of the City's historic districts, these activities have concentrated on rehabilitation of existing residential structures. Other projects have included clearance of blighted structures to make land available for new residential, commercial, industrial or mixed use development.

Economic Development Authority

The Economic Development Authority of the City of Portsmouth ("EDA") is a public body existing under the laws of the Commonwealth of Virginia. The EDA was created on December 20, 1968, by an ordinance adopted by the City Council. The EDA is governed by a board of seven directors, appointed by the City Council and functions in a dual capacity as landholder/marketing agent for various publicly owned lands throughout the City. The EDA is directly involved with many of the economic development and redevelopment activities within the City.

Portsmouth Parking Authority

The Portsmouth Parking Authority was established in 1964 by the General Assembly of Virginia for the purpose of providing and operating parking facilities within the corporate limits of the City. The Parking Authority currently owns and operates four parking garages and eight surface parking lots. These combined facilities provide 1,981 parking spaces for rental on a monthly basis. In addition, there are 426 on street parking meters and 153 meters in off-street lots operated and maintained by the Authority, 238 spaces in Olde Towne parking lots and an additional 678 spaces on the street including handicapped parking spaces. The construction of the Renaissance Hotel and the adjoining public parking garage structure on the City's waterfront provide approximately 250 additional public parking spaces and 200 additional private parking spaces. All parking facilities and parking meters are located in the City's downtown business district.

Economic and Demographic Factors

Population

Calendar Year	Population	Percent Change
2012	96,785	1.46%
2011	95,388	-0.15%
2010	95,535	-3.81%
2009	99,321	-0.22%
2008	99,542	-1.81%
2007	101,377	-0.95%
2006	102,346	1.55%
2005	100,783	1.00%
2004	99,785	0.33%
2003	99,459	-0.11%
2002	99,569	-0.17%

Source: 2000-2010 – U.S. Census Bureau; 2011 – U.S. Bureau of Economic Analysis.

Note: The decline in population for 2010 is in large part due to the 2010 census results, which found that the 2000 censuses overstated the City's population.

Income

The following table shows the per capita income in the City. Wealth levels in the City are impacted by the high proportion of military-related incomes which are characterized by low absolute levels of salaries and wages, but offset by comprehensive benefits.

Calendar Year	Per Capita Income	Percent Change
2011	\$22,302	-45.4%
2010	\$40,806	21.3%
2009	\$33,637	-1.36%
2008	\$34,102	6.00%
2007	\$32,167	5.70%
2006	\$30,421	4.10%
2005	\$29,231	3.40%
2004	\$28,273	3.70%
2003	\$27,272	6.70%
2002	\$25,567	7.80%
2001	\$23,721	9.90%
2000	\$21,579	5.40%

Source: Bureau of Economic Analysis, U.S. Department of Commerce;

Commercial and Residential Construction

The following table shows the trend in commercial and residential construction in the City for the last ten fiscal years.

Fiscal Year	Commercial Construction		Residential Construction		Total	
	Value of Permit	Percent Change	Value of Permit	Percent Change	Value of Permit	Percent Change
2012	\$43,868,709	<-1	\$26,214,373	-31	\$70,083,082	-14
2011	\$43,929,362	16	\$37,731,565	8	\$81,660,927	12
2010	\$37,737,447	1492	\$34,945,155	32	\$72,682,602	151
2009	\$2,370,831	-84	\$26,563,508	11	\$28,934,339	-25
2008	\$14,595,206	-64	\$23,840,334	-49	\$38,435,540	-56
2007	\$40,828,022	-6	\$46,822,980	-66	\$87,651,002	23
2006	\$43,299,556	-59	\$28,174,419	74	\$71,473,975	-42
2005	\$106,824,400	737	\$16,165,160	-26	\$122,989,560	256
2004	\$12,763,280	21	\$21,806,840	147	\$34,570,120	78
2003	\$10,559,050	-57	\$8,826,338	-49	\$19,385,388	-54
2002	\$24,509,700	124	\$17,394,714	121	\$41,904,414	123

Source: Department of Permits and Inspections

Employment

Historically, the employment base in Portsmouth has been composed of federal government positions related to the local military presence. The largest employer in Portsmouth is the Norfolk Naval Shipyard, a government facility with approximately 9,000 employees. Other major federal employers in the City include the United States Coast Guard Fifth District Headquarters with approximately 2,500 employees and the Naval Regional Medical Center (U.S. Naval Hospital) with approximately 7,000 employees.

The following table shows the distribution of these positions by sector:

2011 Annual Quarterly Census of Employment

Industry	Average Employment	Number of Establishments
Manufacturing	10,343	64
Health Care and Social Assistance	7,990	288
Public Administration	3,851	39
Educational Services	3,118	19
Retail Trade	3,064	243
Administrative Support and Waste Management	2,629	127
Accommodation and Food Services	2,215	145
Construction	2,101	172
Other Services (except Public Administration)	1,806	193
Transportation and Warehousing	1,757	72
Professional, Scientific & Technical Services	1,737	178
Wholesale Trade	651	67
Arts, Entertainment and Recreation	564	18
Finance and Insurance	553	82
Real Estate and Rental & Leasing	399	80
Utilities	369	7
Information	338	19
Management of Companies and Enterprises	68	9
TOTAL	43,553	1,822

Source: Virginia Workforce Connection, Second Quarter 2011

Principal Employers

Employer	2012			2003		
	# of Employees	Rank	% of Total City Employment	# of Employees	Rank	% of Total City Employment
Norfolk Naval Shipyard	9,200	1	19.95%	7,400	1	17.07%
Norfolk Medical Center, Portsmouth	7,000	2	15.18%	5,487	2	12.66%
US 5 th Dist. Coast Guard Command	2,500	3	5.42%	1,900	6	4.38%
City of Portsmouth	2,445	4	5.30%	2,400	4	5.54%
Portsmouth Public Schools	2,148	5	4.66%	2,665	3	6.15%
BonSecours Maryview Medical Center	2,000	6	4.34%	2,200	5	5.07%
General Dynamics NASSCO-Earl Industries	900	7	1.95%	450	10	1.04%
Tidewater Community College	425	8	0.92%			
Gwaltney of Smithfield	350	9	0.76%	504	8	1.16%
Wal-Mart Supercenter	300	10	0.65%			
Alternative Behavior Services (FHC)				800	7	1.85%
Southeastern Public Service Authority				450	9	1.04%
TOTAL	27,268		59.14%	24,256		55.95%

Source: Portsmouth Comprehensive Annual Financial Report, June 30, 2012

Budget Process

Formulation of the City Manager's Proposed Budget

According to the City Charter, the City Manager is required to prepare and submit to the City Council an annual budget. The annual budget process begins in the fall of the preceding fiscal year. In November, the department heads and the City Manager meet to discuss the upcoming year's priorities. The year's priorities and budget calendar are developed at this time. The calendar establishes the budget development schedule and the formal schedule for City Manager's presentations to City Council during public work sessions, for public hearings, and the budget adoption.

Departmental requests are developed based on projected needs and must be related to the organization's program objectives. These requests are received and compiled by the budget staff. The City Manager prioritizes requests and recommends a Proposed Budget to City Council based on available resources.

City Manager's Authorization

By City Code, during the course of the fiscal year, provided there is no increase in expense, the City Manager is authorized to effect office consolidations or make other changes for the City's betterment. Also, at any time during the fiscal year, the City Manager may transfer, within the same fund, any unencumbered appropriations less than \$100,000 from one department, project, or purpose to another department, project, or purpose.

Budget Implementation

Once the budget is adopted for the fiscal year, on July 1, it becomes each department's financial legal basis. No department or other City government agency may spend in excess of approved and appropriated amounts. To ensure conformity with the adopted budget, financial and programmatic monitoring of departmental activities occurs throughout the year. Copies of the Adopted Budget can be found in the Library and all City offices. A copy may be obtained from the Department of Finance (budget@portsmouthva.gov), or accessed on the Web at www.portsmouthva.gov/Finance/2013AdoptedBudget/

Amendment of the Budget

As prescribed by Section 15.2-2507 of the Code of Virginia (1997), amendments to the final adopted budget must follow the legal process. Any such amendment which exceeds one percent (1%) of the total revenue shown in the currently adopted budget must be preceded with a published notice of a meeting and a public hearing. The newspaper must have a general circulation in the locality and must be circulated seven days prior to the meeting date. The notice must state Portsmouth's intent to amend the budget and include a brief synopsis of the proposed budget amendment. After first providing a public hearing, the amendment may be adopted at the advertised meeting.

Budget Calendar

Departments submitted FY2014 Operating Budget requests, including capital requirements, to the Finance Department.

November – December, 2012

City Manager presents FY2014 Operating Budget and Capital Improvement Program to City Council

April 2, 2013

Council and Citizen Work Sessions for FY2014 Operating Budget and Capital Improvement Program

April and May 2013

Public Hearings – FY2014 Operating Budget and Capital Improvement Program including Tax and Fee Rate Changes

April 9 and 23, 2013

Adoption of FY2014 Operating Budget and Capital Improvement Program including Tax Ordinances and Appropriation Ordinances

May 14, 2013

Financial Policies – Recommended Changes are Highlighted

Policy Purpose

The financial integrity of our City government is of utmost importance. To that end, the establishment of appropriate financial management, debt administration, budget and capital plan development, and long-range planning policies (“Financial Policies”) promote the fiscal health of Portsmouth, as well as the cost-effective and efficient delivery of services to our citizens.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. These policies are reviewed annually and reaffirmed by City Council at least once every three years.

Financial Policy Linkages

The City has developed these Financial Policies, with input from its Financial Advisor, based upon municipal finance “Best Practices” as promulgated by the Government Finance Officers Association and the National Advisory Council on State and Local Budgeting. The City and its agents will regularly monitor the evolution of such “Best Practices” and update these Financial Policies and the City’s operating practices accordingly.

General Financial Principles

The City will continuously evaluate programs and operating practices as a means of ensuring the City’s residents an efficient and highly effective local government.

The City will strive to utilize technological advances as a means of increasing employee productivity and reducing the need for new positions.

The City will allocate new dollars (after meeting fixed commitments such as debt service requirements and benefits changes) to the key priority areas as established by Council.

The City will attempt to utilize benefits of new economic development successes as a means of maintaining an adequate tax rate for services rendered to our residents coupled with our ability to manage expectations with the long term operational needs of the City.

REVENUES

Revenue Diversification

The City will strive to maintain diversified and stable revenue streams to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services.

Fees and Charges

All fees established by the City for licenses, permits, fines, services, applications and other miscellaneous charges shall be set to recover all or a portion of the City's expense in providing the attendant service. Fees and charges will be reviewed annually in connection with the development of the operating budget.

Use of One-Time Revenues

The City will not utilize one-time revenues for recurring operating expenditures. One-time revenues include, but are not limited to: proceeds from the sale of land or surplus equipment, legal settlements, or revenue windfalls (i.e.; unusually large building permits, etc.).

Conservative Estimation

Revenues will be budgeted conservatively so as not to introduce regular shortfalls in individual revenue accounts. Revenue estimates shall be reviewed and validated, whenever possible, by an independent outside professional engaged by the City. The Budget Officer shall utilize appropriate collection percentages in estimating revenues for each account or class of accounts based upon historical collection patterns. Unusual economic circumstances shall require adjustments to collection assumptions.

BUDGET

Balanced Budget

The City's budgetary policies are based upon guidelines and restrictions established by State and City Codes and Generally Accepted Accounting Principles for Governmental entities. These provisions set forth the City's fiscal year, public hearing and advertising requirements, restrictions on taxation, and also stipulate that the City must maintain a balanced budget.

The City will annually adopt and execute a budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget

shall control the levy of taxes and the expenditure of money for all City purposes during the ensuing fiscal year.

The City's budget may be considered balanced if estimated revenues meet planned expenditures.

Contingency Appropriation

The budget shall strive to include in the annual budget a contingency appropriation of at least 0.5% of budgeted expenditures. The contingency appropriation is designed to meet unanticipated revenue shortfalls or emergency expenditures.

Use of Fund Balance

While accumulated fund balance in the General Fund may legally be used as revenue to support the budget, the City's intention is not to use fund balance to fund recurring operating expenditures. Accumulated fund balance over and above the City's fund balance target may be considered for funding one-time expenditures.

Quarterly Budget Monitoring

Staff will provide City Council with a quarterly update of actual revenues and expenditures for the Fiscal Year and comparisons will be made in such report to: (1) the adopted budget, and (2) revenues and expenditures through the same period of the immediately prior Fiscal Year. Tabular presentations will be supplemented by sufficient narrative to explain material variances from budget and the prior year. These reports are intended to provide sufficient information to City Council to allow for mid-year budget adjustments necessary to avoid operating budget shortfalls. As appropriate, Staff will provide recommendations for amendments to the budget to ensure budgetary balance.

FUND BALANCE

Policy Minimum

The City will maintain an Unrestricted, Unassigned General Fund Balance equal to 15% of General Fund revenues.

If the Unrestricted, Unassigned General Fund Balance falls below the minimum level described above, Staff will submit a detailed plan ("Staff Plan") to City Council that proposes actions necessary to return the fund balance to the policy minimum over not more than two succeeding Fiscal Years. City Council shall act upon the Staff Plan by taking the actions necessary to implement same or substituting alternatives that achieve the same objective.

If, upon the effective date of these Financial Policies, the City is not in compliance with this Fund Balance Policy Minimum, the City Staff will prepare a Staff Plan to restore the fund balance to the policy level and such plan will be presented within not more than three (3) months from the effective date.

DEBT MANAGEMENT PRINCIPLES

All long-term financings shall comply with Federal, State, and City Charter requirements.

Accompanying each long-term financial obligation will be a cost benefit analysis, the identification of the funding source, an assessment of the ability to repay the obligation, the impact on the current budget, commitments to the future budgets, maintenance and operational impact of the facility or asset and the impact on the City's credit rating.

The project should be incorporated into the City's multi-year capital and equipment improvement plan.

The term of the long-term obligation for the acquisition, replacement or expansion of physical assets, will not exceed the useful life or the average life of the project or projects being financed.

Long-term financial obligations will not be used to meet current operations, or for recurring purposes.

Variable rate obligations shall not exceed 15% of the City's outstanding long-term obligations and must be approved by the Chief Financial Officer.

The City Council may consider conduit financing on behalf of the EDA, PRHA, and PPIC upon recommendation of the Debt Advisory Committee. Initial contact will be directed to the Chief Financial Officer. Council will consider whether the conduit is feasible, financially and economically prudent, coincides with the City's objectives, and does not impair the City's creditworthiness (All expenses related to the conduit financing will be borne by the applicants).

Except as noted below, long-term obligations issued through the City must qualify for an underlying (i.e.; rated on the basis of the security for the loan) investment grade rating by one of the nationally recognized rating agencies or qualify for alternative credit enhancement. An exception to this requirement would be debt issued via the Virginia Resources Authority, a political subdivision of the Commonwealth of Virginia. In the case of long-term obligations that are privately placed as bank qualified investments by the City, such obligations would not be required to qualify for an investment grade rating.

The City shall encourage and maintain good relations with credit rating agencies, investors in the City's long-term financial obligations, and those in the financial community who participate in the issuance and sale of our long-term obligations. A policy of full and open disclosure on every financial report and long-term obligation transaction will be enforced and credit rating agency presentations/updates shall be conducted at least annually.

The City shall comply with all on-going disclosure requirements and shall file such documents in a timely manner.

The City shall monitor earnings on bond proceeds and rebate excess earnings as required to the U.S. Treasury to avoid the loss of tax-exempt status.

The City will enforce filing notices of completion on all projects within five years of their financing.

The City shall continually review outstanding obligations and aggressively initiate refinancings when economically feasible and advantageous.

The Chief Financial Officer will periodically report unspent capital project funds to the City Manager and City Council not less than annually.

Debt Administration

The City shall comply with the Internal Revenue Code Section 148 — Arbitrage Regulations for all tax-exempt debt issued. An annual estimate of arbitrage liabilities shall be obtained by the City and recorded on the financial statements.

A good faith deposit of 2.0% of the par amount of the bond sale shall be presented by the underwriter in the form of a check or surety acceptable to the City and Bond Counsel prior to the approval of the bonds by the Mayor and City Council.

The City shall use a competitive bidding process in the sale of debt unless the use of a negotiated process is warranted due to market timing requirements (refunding), or a unique pledge or debt structure. The City will award competitively issued debt on a true interest cost (TIC) basis.

The City welcomes ideas and proposals from investment bankers and will seek to give first consideration to those firms that submit unique and innovative ideas that benefit the City. Unsolicited proposals should be submitted to the City's Chief Financial Officer.

The selection of an underwriter or group of underwriters for a negotiated sale shall be based on the following factors:

- Participation in the City's competitive sales;
- Submission of unique or creative proposals;
- Qualifications of firm;
- Size and geographic distribution of their sales staff.

All professional service providers selected in connection with the City's debt issuance and management program shall be chosen through a competitive process such as request for proposals (RFP's) on an as needed basis.

The use of reimbursement resolutions shall be encouraged as a cash management tool for debt funded projects. Reimbursement resolutions may be used for any project that has been approved in the City's Capital Budget. Reimbursement resolutions may be used for other projects if the projects are revenue supported or fund within departments' operating budget.

The City shall obtain a clear opinion from qualified legal counsel that the City is not liable for the payment of principal and/or interest in the event of default by a conduit borrower. If no such opinion can be obtained, the conduit borrower will be required to purchase insurance or a letter of credit in the City's name in the event of default. Examples of a conduit issuer are special authorities, tax-increment financing districts, public improvement districts, or industrial development issuers.

Debt Capacity and Affordability

A long-term debt capacity and affordability analysis will be completed on an annual basis as a means of ensuring that the City does not exceed its ability to service current and future debt requirements. This analysis will verify that the City is maintaining the following ratios and will be performed in conjunction with the City's Capital Improvement Program (CIP) process. The guidelines that are utilized for direct City debt are as follows:

1. The ratio of All Net Tax-Supported Debt Service to Total Combined General Fund and School Revenues should not exceed 10%, within the six-year CIP projection;
2. The ratio of Net Tax-Supported Debt Service to Market Value should not exceed four percent (4%), within the six-year CIP projection;
3. The 10 Year Debt Payout Ratio of Net Tax-Supported Debt Service Should Be Greater Than or Equal To 50%.

Utility Fund Debt

The City will adopt annual water and sewer rates that will generate sufficient revenues to meet the legal requirements of Enterprise Fund bond covenants. These rates will also allow for adequate capital replacement in water and sewer systems.

Refunding Bonds

The City, with the assistance of its Financial Advisor, shall monitor the City's debt portfolio on a regular basis for refunding opportunities. When contemplating a refunding, the City will have a minimum of 3.0% economic savings (as expressed on a net present value basis) as a benchmark to proceed with a refunding. This policy is not intended to preclude the possibility of refunding one or more maturities of existing debt that generate a lesser amount of net present value savings if conditions warrant, but it is the intention to generate overall net present value savings equal to at least 3.0% of refunded par amount on any given transaction.

The City may from time to time consider a restructuring of its existing debt. Such restructurings are not subject to the net present value savings threshold identified above, but should be undertaken only rarely and the rationale and possible ramifications explained fully to the City Council.

CAPITAL IMPROVEMENT PROGRAM GUIDELINES

The City will develop a Five-Year Capital Improvement Program annually. The first year of this plan will be approved and appropriated by the City Council after legal advertising and public hearing requirements have been met.

The City will continue to enhance the level of pay-as-you-go funding in the annual Capital budget as a means of reducing reliance on debt financing for capital projects.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The operating budget will provide for the adequate maintenance of these facilities and infrastructure.

RETIREMENT SYSTEM FUNDING

The City will use an actuarially-accepted method of funding its City managed pension systems to achieve a fully-funded status and will continually strive to attain fully-funded pensions.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUNDING

The City will implement the accounting precepts of the Governmental Accounting Standards Board's Statement #45 and, if required, Statement #43. A funding strategy will be developed that sets aside resources to pre-fund OPEB liabilities on an actuarially sound basis over time, although as of the effective date of these Financial Policies, the City has no plans to establish an irrevocable trust fund to accumulate assets. In light of ongoing discussions regarding national health care, the City will determine the utility of a trust fund at a later date and amend these Financial Policies as necessary once a final decision regarding the establishment of a trust fund is made.

INVESTMENT POLICY

By State statute, the City Treasurer is responsible for the investment of the City's operating and bond funds consistent with the Code of Virginia. The Treasurer operates under a written investment policy that provides policy guidance on the placement of investments.

In addition to the functions of the City Treasurer, City Staff will annually review the investment program of the City. The City's Financial Advisor shall prepare, in consultation with Staff, an "Annual Investment of City Funds" report to be delivered within three months of the close of the Fiscal Year. This report will analyze, amongst other items:

1. Compliance with adopted investment policy guidelines;
2. Diversification of investments;
3. Concentration of trades with broker-dealers; and
4. Benchmarking of investment return performance against relevant peer comparisons.

SPECIAL REVENUE / ENTERPRISE FUNDS

It is the general policy of the City to avoid designation of discretionary funds in order to maintain maximum financial flexibility. The City may, however, create dedicated funding sources when there are compelling reasons based on state law or policy objectives. Policies will be developed for the use of each fund.

OVERSIGHT

Independent Audit

The City will be audited annually by an independent external auditing firm that specializes in independent financial and compliance auditing services. The audit will comply fully with the Code of Virginia, Generally Accepted Accounting Principles ("GAAP"), and federal requirements for "Single Audit."

The City will competitively procure external auditing services not less than once every five (5) years.

Fund Structure

Governmental Fund Types

Municipal functions are financed through the use of governmental funds. The municipality's acquisition, use, and balance of expendable financial resources and related liabilities are accounted for through governmental funds. This excludes proprietary funds and similar trust funds. The municipality budgets the following major governmental funds:

General Fund - The General Fund is the municipality's general operating fund. With the exception of financial resources required to be accounted for in another fund, the General Fund is used to account for all financial resources.

Capital Projects Fund (Capital Improvement Fund) – With the exception of capital improvements financed by proprietary funds, the Capital Improvement Fund accounts for major capital facility acquisition or construction financial resources.

The City budgets the following minor governmental funds:

Special Revenue Funds - Special revenue funds are used as legally restrictive revenue sources for expenditures having specified purposes.

Capital Projects Fund (Community Development Fund) – Pursuant to the 1974 Housing and Community Development Act, the Community Development Fund is used to implement various capital project programs.

Permanent Fund (Cemetery Fund) – Cemetery Fund revenues are derived from the sale of cemetery lots, perpetual care payments, donations and legacies. These funds are designated for the care of cemetery lots. The principal of such funds shall not be expended for any other purpose.

The City budgets the following major proprietary funds:

Enterprise Funds - Enterprise funds are used to account for operations financed and operated in a manner similar to private business enterprises. Upon providing goods or services to the general public on a continual basis, the governing body intent is to recover expenses, including depreciation, through user charges where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City budgets the following minor proprietary funds:

Enterprise Fund (Port Facility and Economic Development Fund) – The Port Facility and Economic Development Fund is used to account for the lease to a marine terminal facility and lease-purchase land sale to the Virginia Port Authority.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments, City agencies, or some agencies external to the City on a cost-reimbursement basis. The City has three internal service funds: City Garage Fund, Computer Services Fund and Risk Management and Insurance Fund.

Fiduciary Fund Types

When the City holds assets in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds, fiduciary funds are used to account for the assets. The City maintains pension trust and agency funds. The Pension Trust Funds account for the City's retirement plan assets. Agency funds are custodial in nature (assets equal liabilities) and do not involve operational measurement results. Fiduciary funds are minor funds and are not included in the government-wide financial statements.

Basis of Budgeting

The budgets of the Governmental funds (for example, the General Fund, Enterprise Funds, Internal Service Funds) are prepared on a modified accrual basis. The expenditures/obligations of the City (purchase orders, direct payment, etc.) are budgeted as expenditures; however, revenues are recognized when they can be measured and are available.

In cases where goods and services are not received by year end, encumbrances are reviewed for valid year end adjustment entries. Based on the date of the purchase order for contractual services, encumbrances are carried over into the next fiscal year.

Basis of Accounting

The Comprehensive Annual Financial Reports (CAFR) displays the City's expenses and revenues according to General Accepted Accounting Principles (GAAP). This also conforms to the methodology in which the City prepares the annual budget.

Exceptions are identified below:

- Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budgetary basis.
- Capital Outlay within the Enterprise Funds is recorded as assets on a GAAP basis as opposed to being expended on a budgetary basis.
- Depreciation expense is recorded on a GAAP basis only.
- Governments typically liquidate their accrued liabilities with expendable available financial resources. Accordingly, an expenditure is normally recognized in a governmental fund at the same time that a liability is incurred. Such is not the case with compensated absences.

Under modified accrual accounting, these expenditures and liabilities are recognized when they mature (when due).

- The accrual basis of accounting is used to determine the amount of the liability related to compensated absences that should be presented on the balance sheet of a proprietary fund. In determining the amount, the total amount of the estimated debt should be presented as a liability (not just the portion of the debt that will use expendable financial resources).

Capital Improvements Program

The City's Capital Improvements Program (CIP) is a five-year plan which addresses both repair and replacement of existing infrastructure as well as the construction or acquisition of new facilities and equipment to accommodate current and future demands for service.

Capital expenditures are accounted for in their respective funds, including the General Fund, the capital improvements funds, the internal service funds and the enterprise funds. The General Fund contains projects related to general governmental services in areas such as general administration, facilities maintenance, public safety and parks and recreation. Vehicle maintenance is accounted for in an internal service fund. Its customers are user departments of the City and these projects are funded primarily from user charges. Solid waste, water and sewer projects may be found in the Enterprise Funds section.

Financing of the CIP is provided on a pay-as-you-go basis or through debt issuance. Pay-as-you-go funding is provided from several sources including current tax revenues, interest earnings, revenue from other governmental agencies and user fees. Debt funding may include general obligation bonds, revenue bonds or lease financing.

Prioritization of the City's capital needs is essential in the development of the City's CIP. The City created the CIP Development Team in order to review and analyze existing and future capital projects as well as potential funding strategies and options which must align with City Council's prioritization and with the City's vision. This team utilizes benchmarked evaluation criteria to prioritize and recommend the capital budget and the five-year CIP.

Year one of the five-year CIP is the Capital Budget for FY2014. Some projects are multi-year projects and will be carried over from prior years. The CIP categories of Drainage and Street Improvements, Education, Industrial and Economic Development, Leisure Services, Municipal Facilities and Parking Authority primarily reflect projects being sustained from prior fiscal years.

These projects are all vital to the continuing quality of life enjoyed by the citizens of the City of Portsmouth.

The availability of funding limits the number of new projects; however, certain asset investments are essential to continue operating actives of certain departments and divisions. Some new projects included in this budget are highlighted:

- School Bus Fleet Replacement - the rotation of aged buses out of the fleet and replacement of the same provides for the transportation of school aged citizens to and from their respective learning institutions. This bus fleet also supports the transportation of students to off campus sporting events, educational field trip destinations and to the Portsmouth Campus of Tidewater Community College where students engage in higher education studies.
- Computer Aided Dispatch (CAD) and Crime Analysis Systems – these two new systems, utilized by law enforcement, will contribute to the preservation of safe neighborhoods and business districts throughout the City. These systems will function independently and collectively. The CAD system tracks information from emergency callers and aids deployment of the appropriate personal and equipment required to address the emergency. The Crime Analysis System will support the rapid assessment and dissemination of key information to law enforcement.
- Case Management System – this system will support the workflow activities of the Commonwealth Attorney's Office, as it replaces a system that is being retired by the state. It will track all cases activities from inception to their final disposition.
- Revenue System – the offices of the City Treasurer and the Commissioner of Revenue are in need of a system that accesses all revenue collection information via a single point of origin. This new system provides for a more efficient and effective manner of operation and customer service.
- Behavioral Health Building – this new facility will consolidate the primary operating staff and activities of the department. It will occupy property owned by the City adjacent to the Social Services building. This location is an essential node of activity connecting the Downtown and Midtown districts of the City. It is projected the construction of the approximate 30,000 ± square foot facility will be completed in FY14. Bond proceeds from prior years' debt issues are available for project design and construction.

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>100 General Fund</u>			
Taxes			
Real Property	91,378,811	90,077,053	88,373,826
Personal Property	23,261,445	23,591,878	23,774,403
Other General Proper	2,938,517	3,152,761	2,874,798
Other Local Taxes	26,576,871	25,908,941	26,956,377
Utility Tax Revenue	15,906,561	17,274,362	15,787,257
	<u>160,062,205</u>	<u>160,004,995</u>	<u>157,766,661</u>
Intergovernmental Revenue			
State Non-Categorical Aid	10,259,882	10,434,392	10,558,590
State Shared Expenses	8,761,483	8,951,230	9,317,876
State Categorical Aid	17,087,348	16,758,928	18,754,033
	<u>36,108,714</u>	<u>36,144,550</u>	<u>38,630,499</u>
Charges For Services			
Charges for Services	3,828,869	3,220,010	4,138,558
Miscellaneous Revenue	11,293,779	1,618,164	1,425,455
	<u>15,122,649</u>	<u>4,838,174</u>	<u>5,564,013</u>
Revenue from Use of Money			
Investment Income	9,922	10,230	16,631
Fines and Forfeitures			
Fines and Forfeiture	853,101	758,565	1,089,732
Miscellaneous Revenue			
Miscellaneous Revenue	-	-	1,500
	<u>8,269</u>	<u>56,265</u>	<u>74,851</u>
	<u>8,269</u>	<u>56,265</u>	<u>76,351</u>
Other Financing Sources			
Other Financing Sources	83,229	250,000	541,726
Recovered Costs			
Total Recovered Cost	3,708,284	4,084,459	3,662,828
Licenses And Permits			
Licenses and Permits	883,022	1,113,051	851,152
Use Of Property			
Use of Property	1,726,267	1,904,767	1,771,036
Payment In Lieu Of Taxes			
Payment in Lieu of Taxes	1,931,982	1,971,321	2,019,122
Operating Transfers In			
Transfers In	9,327,745	9,669,682	13,708,689
Bond Proceeds			
	<u>33,412,885</u>	-	-
Fund Balance			
Fund Balance	-	2,419,041	6,987,371
	<u>Total General Fund</u>	<u>263,238,272</u>	<u>223,225,100</u>
	<u></u>	<u></u>	<u>232,685,811</u>

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>300 Capital Improvements Fund</u>			
Taxes			
Bond Proceeds	-	141,500	-
Intergovernmental Revenue			
State Categorical Aid	-	-	-
Charges For Services			
Charges for Services	-	50,000	50,000
Miscellaneous Revenue			
Miscellaneous Revenue	-	2,336,000	-
Other Financing Sources			
Other Financing Sources	-	2,053,877	-
Operating Transfers In			
Transfers In	-	5,584,659	10,866,534
Bond Proceeds			
Bond Proceeds	-	8,142,301	14,039,289
Fund Balance			
Fund Balance	-	-	560,000
	Total Capital Improvements Fund	18,308,337	25,515,823
<u>400 Behavioral Healthcare Svc Fund</u>			
Intergovernmental Revenue			
N/A	-	-	75,000
State Non-Categorical Aid	78,658	37,500	78,500
State Categorical Aid	134,504	134,504	134,504
Federal Revenue	8,220,053	8,333,972	9,090,538
	<u>1,402,445</u>	<u>1,601,428</u>	<u>1,450,614</u>
	<u>9,835,660</u>	<u>10,107,404</u>	<u>10,829,156</u>
Charges For Services			
Charges for Services	28,368	3,000	45,000
Miscellaneous Revenue	3,917	250,000	250,000
	<u>32,285</u>	<u>253,000</u>	<u>295,000</u>
Revenue from Use of Money			
Investment Income	439	-	-
Operating Transfers In			
Transfers In	365,988	595,734	692,413
	Total Behavioral Healthcare Svc Fund	10,234,372	10,956,138
	<u>11,816,569</u>		
<u>405 Public Law Library Fund</u>			
Charges For Services			
Charges for Services	31,734	31,026	31,026
	Total Public Law Library Fund	31,734	31,026
	<u>31,026</u>		

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>410 Social Services Fund</u>			
<u>Intergovernmental Revenue</u>			
State Categorical Aid	15,495,485	19,706,648	18,696,717
Federal Revenue	9,831	25,000	25,000
	<u>15,505,316</u>	<u>19,731,648</u>	<u>18,721,717</u>
<u>Charges For Services</u>			
Miscellaneous Revenue	14,803	196,981	196,981
<u>Miscellaneous Revenue</u>			
Miscellaneous Revenue	72,737	250,000	250,000
<u>Recovered Costs</u>			
Total Recovered Cost	71,421	85,000	85,000
<u>Operating Transfers In</u>			
Transfers In	5,042,639	4,772,167	4,772,167
	<u>Total Social Services Fund</u>	<u>20,706,916</u>	<u>25,035,796</u>
	<u><u>24,025,865</u></u>		
<u>415 Community Services Fund</u>			
<u>Intergovernmental Revenue</u>			
State Categorical Aid	2,472,835	4,902,374	3,772,950
<u>Operating Transfers In</u>			
Transfers In	911,667	2,764,093	1,529,079
	<u>Total Community Services Fund</u>	<u>3,384,502</u>	<u>7,666,467</u>
	<u><u>5,302,029</u></u>		
<u>420 Stormwater Management Fund</u>			
<u>Charges For Services</u>			
Charges for Services	6,623,560	7,511,148	7,511,148
Miscellaneous Revenue	18,561	-	-
	<u>6,642,121</u>	<u>7,511,148</u>	<u>7,511,148</u>
<u>Revenue from Use of Money</u>			
Investment Income	827	-	-
<u>Fund Balance</u>			
Fund Balance	-	-	1,000,000
	<u>Total Stormwater Management Fund</u>	<u>6,642,948</u>	<u>7,511,148</u>
	<u><u>8,511,148</u></u>		
<u>435 Willett Hall Fund</u>			
<u>Charges For Services</u>			
Charges for Services	15,765	30,000	20,000
Miscellaneous Revenue	-	1,866	1,866
	<u>15,765</u>	<u>31,866</u>	<u>21,866</u>
<u>Revenue from Use of Money</u>			
Investment Income	72	-	-
<u>Recovered Costs</u>			
Total Recovered Cost	107,747	250,000	125,000
<u>Use Of Property</u>			
Use of Property	63,596	105,000	70,000
<u>Operating Transfers In</u>			
Transfers In	2,683	-	92,812
	<u>Total Willett Hall Fund</u>	<u>189,863</u>	<u>386,866</u>
	<u><u>309,678</u></u>		

City of Portsmouth

Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>440 Recreation Fund</u>			
<u>Charges For Services</u>			
Charges for Services	625,384	600,000	640,437
<u>Revenue from Use of Money</u>			
Investment Income	41	-	-
Total Recreation Fund	625,425	600,000	640,437
<u>500 Cemetery Fund</u>			
<u>Charges For Services</u>			
Charges for Services	-	50,000	50,000
<u>Revenue from Use of Money</u>			
Investment Income	-	50,000	50,000
Total Cemetery Fund	-	100,000	100,000
<u>630 New Port Community Development Authority</u>			
<u>Charges For Services</u>			
Charges for Services	1,022,550	1,022,642	1,019,903
Total New Port Community Development Authority	1,022,550	1,022,642	1,019,903
<u>700 Public Utility Fund</u>			
<u>Charges For Services</u>			
Charges for Services	39,284,993	42,487,761	41,667,794
Miscellaneous Revenue	298,500	291,000	326,000
	39,583,494	42,778,761	41,993,794
<u>Revenue from Use of Money</u>			
Investment Income	6,320	-	-
<u>Other Financing Sources</u>			
Investment Income	37,008	-	-
Other Financing Sources	9,484	-	477,050
	46,492	-	477,050
<u>Recovered Costs</u>			
Total Recovered Cost	86,413	168,700	161,000
<u>Licenses And Permits</u>			
Licenses and Permits	8,994	7,000	7,000
<u>Use Of Property</u>			
Use of Property	52,058	58,192	58,192
<u>Bond Proceeds</u>			
	341	-	-
<u>Fund Balance</u>			
Fund Balance	-	2,013,075	1,000,000
Total Public Utility Fund	39,784,111	45,025,728	43,697,036

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>710 Public Utility CIP</u>			
Taxes			
Bond Proceeds	-	2,000,000	900,000
Operating Transfers In			
Transfers In	-	5,000,000	2,883,816
Bond Proceeds			
Bond Proceeds	-	13,200,000	30,473,284
Total Public Utility CIP	-	20,200,000	34,257,100
<u>720 Golf Fund</u>			
Charges For Services			
Charges for Services	1,099,335	1,042,250	958,206
Recovered Costs			
Total Recovered Cost	2,405	-	-
Use Of Property			
Use of Property	406,703	411,842	394,050
Operating Transfers In			
Transfers In	611,460	1,116,739	1,271,332
Total Golf Fund	2,119,903	2,570,831	2,623,588
<u>740 Waste Management Fund</u>			
Intergovernmental Revenue			
State Categorical Aid	680,000	280,000	-
Charges For Services			
Charges for Services	12,799,822	11,890,742	12,000,000
Miscellaneous Revenue	-41,730	16,050	4,800
	12,758,092	11,906,792	12,004,800
Revenue from Use of Money			
Investment Income	1,321	-	-
Operating Transfers In			
Transfers In	-	400,000	280,000
Total Waste Management Fund	13,439,413	12,586,792	12,284,800
<u>750 Portsmouth Parking Authority</u>			
Charges For Services			
Charges for Services	386,592	407,525	368,076
Miscellaneous Revenue	3,968	800	800
	390,560	408,325	368,876
Revenue from Use of Money			
Investment Income	-	1,650	1,650
Fines and Forfeitures			
Fines and Forfeiture	261,279	259,896	232,133
Use Of Property			
Use of Property	725,279	755,170	818,970
Operating Transfers In			
Transfers In	124,238	261,475	64,397
Total Portsmouth Parking Authority	1,501,356	1,686,516	1,486,026

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>760 Portsmouth Pkg Authority CIP</u>			
<u>Operating Transfers In</u>			
Transfers In	-	-	225,000
Total Portsmouth Pkg Authority CIP	<u>-</u>	<u>-</u>	<u>225,000</u>
<u>800 City Garage Fund</u>			
<u>Charges For Services</u>			
Charges for Services	8,495,689	8,274,499	8,274,499
Miscellaneous Revenue	68,973	-	-
	<u>8,564,663</u>	<u>8,274,499</u>	<u>8,274,499</u>
<u>Revenue from Use of Money</u>			
Investment Income	489	-	-
<u>Miscellaneous Revenue</u>			
	457	-	-
<u>Operating Transfers In</u>			
Transfers In	-	-	44,000
<u>Fund Balance</u>			
Fund Balance	-	485,806	1,614,249
Total City Garage Fund	<u>8,565,609</u>	<u>8,760,305</u>	<u>9,932,748</u>
<u>810 Information Technology Fund</u>			
<u>Charges For Services</u>			
Charges for Services	4,965,034	5,082,219	5,025,310
Miscellaneous Revenue	24,330	34,375	30,000
	<u>4,989,364</u>	<u>5,116,594</u>	<u>5,055,310</u>
<u>Revenue from Use of Money</u>			
Investment Income	254	10,000	5,000
Total Information Technology Fund	<u>4,989,618</u>	<u>5,126,594</u>	<u>5,060,310</u>
<u>820 Risk Management Fund</u>			
<u>Charges For Services</u>			
Charges for Services	5,658,241	5,685,363	5,768,536
<u>Revenue from Use of Money</u>			
Investment Income	2,448	-	-
<u>Recovered Costs</u>			
Total Recovered Cost	357,801	50,000	50,000
Total Risk Management Fund	<u>6,018,490</u>	<u>5,735,363</u>	<u>5,818,536</u>

City of Portsmouth
Fiscal Year 2014 Adopted Budget Revenue Summary

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>830 Health Insurance Fund</u>			
<u>Charges For Services</u>			
Charges for Services	16,013,280	19,865,296	22,031,363
Miscellaneous Revenue	148	-	-
	<u>16,013,428</u>	<u>19,865,296</u>	<u>22,031,363</u>
<u>Revenue from Use of Money</u>			
Investment Income	641	-	-
<u>Miscellaneous Revenue</u>			
	399,605	-	-
Total Health Insurance Fund	<u>16,413,674</u>	<u>19,865,296</u>	<u>22,031,363</u>
<u>900 Portsmouth City Public Schools</u>			
<u>School General Fund</u>			
Schools	-	156,336,714	134,312,293
<u>School Grant Fund</u>			
Schools	-	700,000	17,146,860
<u>School Food Services Fund</u>			
Schools	-	7,604,000	8,220,504
<u>School Risk Mgmt Fund</u>			
Schools	-	-	955,702
<u>School Print Shop Fund</u>			
Schools	-	-	756,511
<u>School Construction Fund</u>			
Schools	-	-	3,000,000
<u>School Textbook Fund</u>			
Schools	-	-	1,278,948
Total Portsmouth City Public Schools	<u>-</u>	<u>164,640,714</u>	<u>165,670,818</u>
<u>910 Community Development</u>			
<u>Intergovernmental Revenue</u>			
Federal Revenue	-	1,958,877	1,432,498
Total Community Development	<u>-</u>	<u>1,958,877</u>	<u>1,432,498</u>
Total Funding Sources	<u>398,908,755</u>	<u>583,000,536</u>	<u>614,478,112</u>

City of Portsmouth
Fiscal Year 2014 Adopted Budget Fund Summary

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>100 General Fund</u>			
General Government			
City Council	280,954	320,245	328,497
City Clerk	308,291	313,121	320,013
City Manager	712,990	966,284	868,629
Management and Legislative Affairs	339,771	404,312	400,036
Registrar	518,961	567,575	556,573
City Attorney	2,002,994	1,375,839	1,470,889
Human Resource Management	854,213	1,060,685	1,130,171
Civil Service Commission	33,046	86,680	97,180
Commissioner of the Revenue	1,409,605	1,430,469	1,645,115
City Assessor	734,222	803,351	841,142
City Treasurer	1,756,414	1,778,015	1,894,172
Finance and Budget	1,742,949	1,799,965	1,889,501
Finance and Budget - Procurement	949,850	1,076,753	1,116,988
Marketing and Communications	1,566,907	1,665,697	1,639,793
City Auditor	-	-	121,698
	13,211,167	13,648,991	14,320,397
Non-Departmental			
Non-Departmental	11,158,205	11,580,306	13,603,643
Transfers and Contingencies	60,956,148	58,905,968	60,908,736
Public Transportation	1,677,597	2,773,549	3,047,838
Debt Service	56,279,695	22,947,841	25,600,108
Support to Civic & Cultural Organizations	329,428	328,024	415,926
	130,401,073	96,535,688	103,576,251
Judicial			
Circuit Court Judges	554,440	624,228	554,989
Circuit Court Clerk	1,418,160	1,461,522	1,565,365
Magistrate	8,061	10,127	11,743
General District Court	41,092	71,631	50,905
Juvenile And Domestic Relations Court	19,312	48,123	29,963
Juvenile Court Services	922,109	1,198,656	1,180,891
Commonwealth Attorney	2,484,332	2,564,102	2,980,477
Sheriff	11,636,707	12,696,823	12,993,041
	17,084,213	18,675,212	19,367,374
Public Safety			
Police Department	32,062,060	33,961,284	34,196,570
E-911	1,899,699	2,100,189	2,008,489
Fire, Rescue And Emergency	26,838,201	26,671,721	27,118,514
	60,799,959	62,733,194	63,323,573
Public Works/General Services			
Streets And Highways	3,288,463	3,240,320	3,493,214
Mosquito Control	301,921	442,107	484,794
Engineering	1,140,105	1,420,171	1,361,549
Traffic Engineering	2,468,994	2,721,208	2,716,606
Property Management	3,249,325	3,756,159	3,746,899
Utilities	2,261,358	2,174,500	2,699,500
Rental Of Land	823,152	804,072	654,757
Harbor Center Pavilion	398,208	352,780	350,135
	13,931,526	14,911,317	15,507,454

City of Portsmouth
Fiscal Year 2014 Adopted Budget Fund Summary

Business Units	FY 2012	FY 2013	FY 2014
	Actual	Adopted	Adopted
<u>100 General Fund</u>			
Public Health			
Public Health Department	1,185,960	1,186,217	1,187,134
Parks, Recreation, and Cultural			
Museums	1,853,599	1,774,178	1,764,811
Public Library	2,095,724	2,284,466	2,209,126
Parks, Recreation and Leisure Services - Administration	3,597,911	4,042,235	4,069,853
Parks, Recreation and Leisure Services - Parks	1,573,874	1,953,354	2,096,514
Parks, Recreation and Leisure Services - Recreation	253,316	359,460	359,460
	9,374,424	10,413,693	10,499,764
Community and Economic Development			
Permits and Inspections	2,307,488	2,505,798	2,399,958
Economic Development	701,960	923,623	885,291
Planning	1,491,845	1,691,367	1,618,615
	4,501,292	5,120,788	4,903,864
Total General Fund	250,489,614	223,225,100	232,685,811
<u>300 Capital Improvements Fund</u>			
Capital Improvements			
Drainage and Street Improvements	-	4,604,253	5,724,492
Education	-	1,375,000	2,760,000
Industrial and Economic Development	-	4,060,973	50,000
Leisure Services	-	281,216	325,000
Municipal Facilities	-	5,458,045	16,656,331
Fleet Management	-	2,053,877	-
	-	17,833,364	25,515,823
Total Capital Improvements Fund	-	17,833,364	25,515,823
<u>400 Behavioral Healthcare Svc Fund</u>			
Public Health			
Behavioral Healthcare Services Fund	9,684,567	10,956,138	11,816,569
Total Behavioral Healthcare Svc Fund	9,684,567	10,956,138	11,816,569
<u>405 Public Law Library Fund</u>			
Parks, Recreation, and Cultural			
Law Library Fund	26,411	31,026	31,026
Total Public Law Library Fund	26,411	31,026	31,026
<u>410 Social Services Fund</u>			
Public Health			
Social Services Fund	20,954,596	25,035,796	24,025,865
Total Social Services Fund	20,954,596	25,035,796	24,025,865
<u>415 Community Services Fund</u>			
Public Health			
CSA Fund	3,384,502	7,666,467	5,302,029
Total Community Services Fund	3,384,502	7,666,467	5,302,029

City of Portsmouth
Fiscal Year 2014 Adopted Budget Fund Summary

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>420 Stormwater Management Fund</u>			
Public Works/General Services			
Storm Water Management Fund	5,256,873	7,511,148	8,511,148
Total Stormwater Management Fund	5,256,873	7,511,148	8,511,148
<u>435 Willett Hall Fund</u>			
Community and Economic Development			
Willett Hall	224,040	386,866	309,678
Total Willett Hall Fund	224,040	386,866	309,678
<u>440 Recreation Fund</u>			
Parks, Recreation, and Cultural			
Recreation Fund	657,495	600,000	640,437
Total Recreation Fund	657,495	600,000	640,437
<u>500 Cemetery Fund</u>			
Public Works/General Services			
Cemetery Perpetual Care Fund	-	100,000	100,000
Total Cemetery Fund	-	100,000	100,000
<u>630 New Port Community Development Authority</u>			
Community and Economic Development			
New Port Community Development Authority	1,242,976	1,022,642	1,019,903
Total New Port Community Development Authority	1,242,976	1,022,642	1,019,903
<u>700 Public Utility Fund</u>			
Public Works/General Services			
Public Utilities Fund	37,184,443	45,025,728	43,697,036
Total Public Utility Fund	37,184,443	45,025,728	43,697,036
<u>710 Public Utility CIP</u>			
Capital Improvements			
Sewer	-	8,600,000	11,157,100
Water	-	11,600,000	23,100,000
	-	20,200,000	34,257,100
Total Public Utility CIP	-	20,200,000	34,257,100
<u>720 Golf Fund</u>			
Parks, Recreation, and Cultural			
Golf Services Fund	2,218,730	2,570,831	2,623,588
Total Golf Fund	2,218,730	2,570,831	2,623,588
<u>740 Waste Management Fund</u>			
Public Works/General Services			
Waste Management Fund	11,771,163	12,586,792	12,284,800
Total Waste Management Fund	11,771,163	12,586,792	12,284,800

City of Portsmouth
Fiscal Year 2014 Adopted Budget Fund Summary

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted
<u>750 Portsmouth Parking Authority</u>			
Public Works/General Services Parking Authority Fund	1,539,839	1,686,516	1,486,026
Total Portsmouth Parking Authority	1,539,839	1,686,516	1,486,026
<u>760 Portsmouth Pkg Authority CIP</u>			
Capital Improvements Parking Authority CIP	-	474,973	225,000
Total Portsmouth Pkg Authority CIP	-	474,973	225,000
<u>800 City Garage Fund</u>			
Public Works/General Services City Garage Fund	9,260,420	8,760,305	9,932,748
Total City Garage Fund	9,260,420	8,760,305	9,932,748
<u>810 Information Technology Fund</u>			
General Government Information Technology	4,427,093	3,963,104	3,933,498
Information Technology - Telecommunications	1,011,227	1,163,490	1,126,812
	5,438,321	5,126,594	5,060,310
Total Information Technology Fund	5,438,321	5,126,594	5,060,310
<u>820 Risk Management Fund</u>			
General Government Finance and Budget - Risk Management Fund	5,289,434	5,735,363	5,818,536
Total Risk Management Fund	5,289,434	5,735,363	5,818,536
<u>830 Health Insurance Fund</u>			
General Government Finance and Budget - Health Insurance Fund	17,943,717	19,865,296	22,031,363
Total Health Insurance Fund	17,943,717	19,865,296	22,031,363
<u>900 Portsmouth City Public Schools</u>			
Education Public Education	-	164,640,714	165,670,818
Total Portsmouth City Public Schools	-	164,640,714	165,670,818
<u>910 Community Development</u>			
Community and Economic Development Community Planning and Development Program	-	1,958,877	1,432,498
Total Community Development	-	1,958,877	1,432,498
City Total Budget	382,567,141	583,000,536	614,478,112

City of Portsmouth
Fiscal year 2014 Position Summary

	FY 2012 Actual Full Time FTE = 1	FY 2013 Amended Full Time FTE = 1	FY 2014 Adopted Full Time FTE = 1
General Government			
City Council	7	7	7
City Clerk	4	4	4
City Manager	6	7	7
Office of Management Services	2	2	2
Registrar	4	4	4
City Attorney	12	11	11
Department of Human Resource Management	9	9	9
Commissioner of the Revenue	21	21	21
City Assessor	9	9	9
City Treasurer	25	24	24
Department of Finance	20	19	19
Procurement and Risk Management	5	5	5
Information Technology	26	26	26
Telecommunications	7	7	7
Office of Marketing and Communications	8	9	7
Risk Management Fund	3	3	3
City Auditor	1	1	1
Total General Government	169	168	166
Judicial			
Circuit Court Judges	8	8	8
Circuit Court Clerk	24	24	24
Commonwealth's Attorney	30	32	32
Sheriff	178	189	189
Total Judicial	240	253	253
Public Safety			
Police Department	317	348	348
E-911	32	32	32
Department of Fire, Rescue and Emergency	241	245	245
Total Public Safety	590	625	625

City of Portsmouth
Fiscal year 2014 Position Summary

	FY 2012 Actual Full Time FTE = 1	FY 2013 Amended Full Time FTE = 1	FY 2014 Adopted Full Time FTE = 1
Public Works			
Streets and Highways	15	15	15
Stormwater Management Fund	27	27	27
Mosquito Control	4	4	4
Engineering	16	16	16
Traffic Engineering	10	9	9
Parking Authority Fund	6	6	6
Property Management	41	40	40
Waste Management Fund	62	62	62
City Garage Fund	35	35	35
Public Utilities Fund	139	139	139
Harbor Center Pavilion	2	2	2
Total Public Works	357	355	355
Public Health			
Behavioral Healthcare Services Fund	120	120	120
Social Services Fund	249	249	249
Total Public Health	369	369	369
Parks, Recreation, and Cultural			
Department of Museums	25	25	25
Department of Public Library	29	29	29
Golf Services Fund	17	17	17
Recreation Fund	0	0	0
Parks, Recreation and Leisure Services	55	53	53
Total Parks, Recreation, and Cultural	126	124	124
Community and Economic Development			
Permits and Inspections	30	33	29
Department of Economic Development	6	6	6
Willett Hall Fund	2	2	2
Department of Planning	12	12	12
Total Community and Economic Development	50	53	49
Total City Positions	1901	1947	1941

FUND BALANCE/NET ASSETS SCHEDULE - ALL FUNDS

	Governmental Funds					Total Primary Government		
	General Fund	Special Revenue Funds	Capital Improvements Fund	Permanent Fund	Governmental Funds	Enterprise Funds	Internal Service Funds	Total Primary Government
Audited Fund Balance/Net Assets at 6/30/2012 ⁽¹⁾	\$ 53,631,444	\$ (278,692)	\$ (13,273,192)	\$ 1,499,083	\$ 41,578,643	\$ 44,824,028	\$ 16,887,456	\$ 103,290,127
Release of FY2012 Committed Fund Balance	7,880,834							
Projected FY2013 revenues:								
Local	173,300,000	18,468,657	221,459,497	100,000	413,328,154	59,576,792	39,001,702	511,906,648
Intergovernmental	38,002,400	36,700,303	-	-	74,702,703	280,000	-	74,982,703
Other Sources ⁽²⁾	9,300,000	-	-	-	9,300,000	2,013,075	485,806	11,798,381
Total available funds	282,114,678	54,890,268	208,186,305	1,599,083	538,909,500	44,824,028	56,374,964	701,978,359
Estimated FY2013 expenditures:								
Projected Fund Balance/Net Assets at 6/30/2013	53,464,678	(278,692)	(13,273,192)	1,499,083	33,531,043	44,824,028	16,887,406	95,242,477
Projected FY2014 revenues:								
Local	172,817,526	17,332,832	58,797,923	100,000	249,048,281	59,091,450	41,228,708	349,368,439
Intergovernmental	39,172,225	34,756,321	-	-	73,928,546	-	-	73,928,546
Other Sources ⁽²⁾	13,708,689	1,000,000	-	-	14,708,689	1,000,000	1,614,249	17,322,338
Total available funds	279,163,118	52,810,461	45,524,731	1,599,083	371,216,559	104,915,478	59,730,363	535,862,400
Budgeted FY2014 expenditures								
Projected Fund Balance/Net Assets at 6/30/2014	\$ 46,477,307	\$ (278,692)	\$ (13,273,192)	\$ 1,499,083	\$ 26,543,672	\$ 44,824,028	\$ 16,887,406	\$ 88,255,106



↗

Fund Balance Policy requires FB to equal or exceed 15% of budgeted General Fund Revenue.

\$232,685,811 * 15% = \$34,902,872 therefore the policy has been met.



Policy requires that total net assets of the Utility Fund equal or exceed 15% of the budgeted revenue for the Utility Fund. Of the Projected Net Assets at June 30, 2014 for all Enterprise Funds, \$10,098,397 represents the Net Assets projected for Utility Funds. Budgeted revenue for the Utility fund for FY2014 is projected at \$43,897,036 an 15% of this amount equals \$6,554,555. Therefore the policy has been met.

- (1) Source: Unassigned Fund Balances and/or Unrestricted Net Assets per the FY2012 CAFR
- (2) Transfers In From Other Funds

Rate Change Table

Description	FY 2013 Adopted	FY 2014 Adopted	\$ or % Change
Admissions and Amusement Tax	10%	10%	0%
Cable Franchise Fee	5% of gross receipts	5% of gross receipts	0%
Cigarette Tax	\$0.60 per pack	\$0.60 per pack	0%
City Garage Fees:			
Basic Tow Fee	\$105	\$105	\$0.00
Storage Fees	\$20 per day	\$20 per day	\$0.00
Winching Fees	\$85/hr	\$85/hr	\$0.00
Guest Lodging Tax	8%	8%	0%
Machinery and Tool Tax	\$3.00 per \$100 of original cost at 50% value	\$3.00 per \$100 of original cost at 50% value	\$0.00
Motor Vehicle License Fees:			
Motorcycle	\$24.00	\$24.00	\$0.00
Automobile:			
Vehicles up to 4,000 pounds	\$25.00	\$25.00	\$0.00
Vehicles over 4,000 pounds	\$30.00	\$30.00	\$0.00
Personal Property Tax	\$5.00 per \$100 of assessed value	\$5.00 per \$100 of assessed value	\$0.00
Personal Property Tax-Boats	\$5.00 per \$100 of assessed value	\$5.00 per \$100 of assessed value	\$0.00
Real Property Tax	\$1.27 per \$100 of assessed value	\$1.27 per \$100 of assessed value	\$0.00
Residential Sewer Charges	\$3.72 per 1,000 gallons	\$3.72 per 1,000 gallons	\$0.00
Sewer Flat Rate (per month)	\$18.59	\$18.59	\$0.00
Residential Solid Waste Fee	\$33.36 per month	\$33.36 per month	\$0.00
Residential Water Charges	\$4.75 per 1,000 gallons	\$4.75 per 1,000 gallons	\$0.00
Restaurant Food Tax	6.5%	6.5%	0%
Stormwater Fees:			
Commercial	\$9.25 per equivalent residential unit	\$9.25 per equivalent residential unit	\$0.00
Residential	\$9.25 per equivalent residential unit	\$9.25 per equivalent residential unit	\$0.00
Utility Taxes:			
Commercial:			
Cable	20% of first \$2,000	20% of first \$2,000	0%
Electricity	20% of first \$2,000	20% of first \$2,000	0%
Gas	20% of first \$2,000	20% of first \$2,000	0%
Residential:			
Electricity	\$3.40	\$3.40	\$0.00
Gas	\$3.00	\$3.00	\$0.00

Description	FY 2013 Adopted	FY 2014 Adopted	\$ or % Change
Permits			
Permit Type:			
Building Permit	\$50.00	\$50.00	\$0%
Plumbing Permit	\$50.00	\$50.00	\$0%
Mechanical Permit	\$50.00	\$50.00	\$0%
Electrical Permit	\$50.00	\$50.00	\$0%
Valuation Fees	\$50.00	\$50.00	\$0%
Tents, Mobile Homes and Other Temporary Structures			
Tents	\$50.00	\$50.00	\$0%
New Mobile Home	\$50.00	\$50.00	\$0%
Replacement Mobile Home	\$50.00	\$50.00	\$0%
Plan Review			
1 & 2 Family<2000sq.ft.	\$50.00	\$50.00	\$0%
1 & 2 Family>2000sq.ft.	\$80.00	\$80.00	\$0%
PR-Other Structures			
<2500 sq.ft.	\$80.00	\$80.00	\$0%
2500 sq.ft. to 4,999 sq.ft.	\$120.00	\$120.00	\$0%
5,000 sq.ft. to 9,999 sq.ft.	\$160.00	\$160.00	\$0%
10,000 sq.ft. to 74,999 sq.ft.	\$200.00	\$200.00	\$0%
75,000 sq.ft. and up	\$240.00	\$240.00	\$0%
Commercial Inspection Fees	\$100.00	\$100.00	\$0%
Demolition Permit Fees			
S/F Res	\$50.00	\$50.00	\$0%
All Other	\$150.00	\$150.00	\$0%
Sign Permit	\$50.00	\$50.00	\$0%
Pool Inspection, grounding	\$50.00	\$50.00	\$0%
Inspect for temporary release	\$50.00	\$50.00	\$0%
Planning			
Administrative Adjustment/Variance	\$50.00	\$50.00	\$0.00
Buildable Lot	\$25.00	\$25.00	\$0.00
Chesapeake Bay Administrative Exception	\$25,\$150-after the fact	\$25,\$150-after the fact	\$0.00
Chesapeake Bay Exception	\$275,\$500 after the fact	\$275,\$500 after the fact	\$0.00
Site plan-Type II Plan Review	\$350.00	\$350.00	\$0.00
Text Amendment	\$880 if other than City	\$880 if other than City	\$0.00
Temporary use permit	\$30.00	\$30.00	\$0.00
Engineering			
Erosion and Sediment Control			
Inspection Fees			
Initial inspections	\$50.00 per inspection	\$50.00 per inspection	\$0%
Applicant-requested,			\$0%
non-routine inspections	\$25.00 per inspection	\$25.00 per inspection	\$0%
Enforcement Inspections:			
Notice to Comply	\$50.00 per inspection	\$50.00 per inspection	\$0%
Stop Work Order	\$100.00 per inspection	\$100.00 per inspection	\$0%
Civil Penalties			
Violations	\$100.00 per day	\$100.00 per day	\$0%
No Plan	\$1,000.00 per day	\$1,000.00 per day	\$0%
Hauling Permit Fees			
Oversize loads(single trip)			\$0%
Code Section 22-266.1 (b)(1)			\$0%
Annual blanket permits			
First Unit	\$200.00 per vehicle/year	\$200.00 per vehicle/year	\$0%
Code Section 22-266.1 (b)(3)			\$0%
Each Additional Unit	\$200.00 per vehicle/year	\$200.00 per vehicle/year	\$0%
Code Section 22-266.1 (b)(3)			\$0%
Mobile Crane	\$200.00 per vehicle/year	\$200.00 per vehicle/year	\$0%
Code Section 22-266.1 (b)(3)c			\$0%
Fire			
Fire Service Charges and Fees:			
ALS 1 Emergency	\$375.00	\$511.19	\$136.19
ALS 2 Transport	\$568.00	\$739.88	\$171.88
BLS Emergency	\$328.00	\$430.88	\$102.88
Mileage	\$7.00	\$8.79	\$1.79
Business Inspections	\$10.00	\$10.00	\$0%
Charge for 3rd False Alarm			\$0%
Call in a two-week period	\$20.00	\$20.00	\$0%
Plans Review	\$10.00	\$10.00	\$0%

Description	FY 2013 Adopted	FY 2014 Adopted	\$ or % Change
Parks and Recreation			
Recreation Fees:			
Summer Galaxy Program	\$250.00 per 9 week program	\$250.00 per 9 week program	
Pokey Smokey 11	\$2 per ride	\$2 per ride	\$0.00
Splash Park	\$2 per visit	\$2 per visit	\$0.00
6 TO SIX (Before/After Care Program)			
Before Care	\$120.00	\$140.00	\$20.00
After Care	\$170.00	\$190.00	\$20.00
Registration Fee	\$25.00	\$25.00	\$0.00
Golf Seasonal Fees:			
Summer Rates	April-October	April-October	\$0.00
Winter Rates	November-March	November-March	\$0.00
Children's Museum of Virginia			
Under 2	Free	Free	\$0.00
Portsmouth Public School Field Trips	Free	Free	\$0.00
Ages 2-17	\$10.00	\$10.00	\$0.00
Adults	\$11.00	\$11.00	\$0.00
Military and Senior Citizen	\$10.00	\$10.00	\$0.00
Planetarium	\$4.00	\$4.00	\$0.00
Group Rate-Self Guided Tour with Focus Program or Planetarium	\$0.00	\$7.00	\$7.00
with Focus Program and Planetarium	\$0.00	\$1.00	\$1.00
Discount for AAA Members, Military and Seniors		\$2.00	\$2.00
		-\$1.00	-\$1.00
Portsmouth Naval Shipyard Museum/ Lightship Portsmouth.			
Under 2	Free	Free	
Ages 2-17	\$2.00	\$2.00	\$0.00
Adults	\$4.00	\$4.00	\$0.00
Seniors, Military and AAA	\$3.00	\$3.00	\$0.00
Key Pass without Planetarium			
Under 2	Free	Free	
Ages 2-17	\$12.00	\$12.00	\$0.00
Adults	\$14.00	\$14.00	\$0.00
Seniors, Military and AAA	\$12.00	\$12.00	\$0.00
Parking			
Parking meter rate Crawford Street	\$1.25	\$1.25	\$0.00
Parking meter rate Civic Center Parking Lot	\$1.25	\$1.25	\$0.00
Library			
Non-resident Library Fee	\$20.00	\$20.00	\$0.00
Police Department			
Concealed Carry Permits	\$0.00	\$35.00	\$35.00

City Indebtedness

The Virginia Constitution authorizes Virginia cities to issue general obligation bonds, secured by a pledge of full faith and credit. For the payment of such bonds, the city's governing body is required to levy, if necessary, an ad valorem tax on all property subject to local taxation. General obligation bond issuance is subject to a 10 percent limitation of the assessed value of taxable real property in the City. The City has a self-imposed debt service limit of 12% of general fund revenues.

In determining the debt limitation, certain classes of indebtedness may be excluded, including revenue anticipation notes maturing in one year or less, referendum approved general obligation bonds payable from a specified revenue producing undertaking (as long as the undertaking is self-supporting), and revenue bonds. The City's Public Utility bonded debt is a self-supporting referendum-approved general obligation and excluded from the City's legal debt limit. In addition, the City's lease-purchase obligations which are subject to annual appropriation are excluded from the City's legal debt limit.

The following table shows the Legal Debt Margins for five Fiscal Years ending June 30.

As of	Taxable Real Property Assessed Value	Debt Limit: 10% of Assessed Value	Debt Applicable to Debt Limit	Legal Margin for Additional Debt
June 30, 2013*	\$7,206,399,860	\$720,639,986	\$631,738,987	\$88,900,999
June 30, 2012	\$7,435,030,374	\$743,503,037	\$466,274,276	\$277,228,764
June 30, 2011	\$7,333,064,000	\$733,306,400	\$433,196,671	\$300,109,729
June 30, 2010	\$7,677,617,651	\$767,761,765	\$423,011,675	\$344,750,090
June 30, 2009	\$7,591,663,330	\$759,166,333	\$328,974,618	\$430,191,715

*Includes debt issued in June 2013

Overlapping or Underlying Debt

The City of Portsmouth is autonomous and entirely independent of any county or other political subdivision. It is not subject to taxation by any county or school district, nor is it liable for any county or school district indebtedness.

The City Council authorized the creation of the New Port Community Development Authority (the "New Port CDA") in August 2005 to finance certain infrastructure improvements, including road improvements, signage, updated and relocated utilities, lighting, fencing, sidewalks and streetscapes (the "Improvements"), related to the construction of a high-quality planned residential community. To fund the Improvements, the New Port CDA issued \$16,240,000 in revenue bonds in May 2006 (the "CDA Bonds"), which mature September 1, 2036. The CDA Bonds are secured by and payable from special assessments (the "Special Assessments") to be levied by the City on the taxable parcels within the New Port CDA District (the "District"). The CDA Bonds are also secured by funds held pursuant to an Indenture of Trust dated May 1, 2006, between the New Port CDA and Manufacturers and Traders Trust Company, as trustee. Pursuant to a Special Assessment Agreement dated February 15, 2006, the City is obligated, subject to appropriation, to pay over to the New Port CDA those Special Assessments collected by the City. However, such obligations do not constitute a general obligation of the City or a pledge of the City's full faith and credit. The City is not responsible for paying the debt service on the CDA Bonds.

Statement of No Past Default

The City has never defaulted on any debt payment of either principal or interest.

Outstanding Debt

The City's bonded debt consists almost entirely of general obligation bonds which are supported by City general revenues. For the Golf Fund, the outstanding debt is secured solely by a general obligation pledge – the full faith and credit of the City. The proprietary fund debt, consisting of the Public Utility, Parking Fund, City Garage, Waste Management,

City Indebtedness

and the Information Technology debt is expected to be paid from the revenues of the respective enterprise and internal service funds.

Debt Ratios

The following table shows the General Debt to Property Value ratios for the fiscal years ended 2009 through 2013. The City's real estate assessed values are determined as of January 1, and those values are effective for taxation as of July 1. The ratio is determined by dividing the total sales by the total of all assessed values after the annual assessment is completed. The calculations include all City debt excluding proprietary fund debt which is recorded as debt of the respective proprietary funds.

As of	Outstanding General Debt	General Debt as a % of Assessed Real Property Value	General Debt as % of Assessed Real and Personal Property Value
June 30, 2013*	\$491,315,639	6.8%	6.2%
June 30, 2012	\$321,768,034	4.3%	4.0%
June 30, 2011	\$328,727,387	4.5%	3.8%
June 30, 2010	\$313,940,296	4.1%	3.7%
June 30, 2009	\$246,325,815	3.2%	3.3%

*Estimated/unaudited

Public Utility Debt

All outstanding Public Utility bonds are general obligations of the City; however, as a matter of practice, the City pays such bonds from its Public Utilities Fund. This is a self-supporting Enterprise Fund. The revenues include water and sewer system fees. In the event Public Utilities Fund fees are not sufficient to pay the debt service on public utility bonds, the City is obligated to pay the debt service from the General Fund or other available revenues. Public Utility bond debt service coverage by net system revenues are shown in the following table.

Fiscal Year	Available for Debt Service	Principal	Interest	Total	Coverage
June 30, 2013*	\$22,613,704	\$4,581,180	\$5,972,508	\$10,553,688	2.14x
June 30, 2012	\$22,628,617	\$4,393,905	\$2,085,765	6,479,670	3.49x
June 30, 2011	\$24,809,389	\$4,120,281	\$1,519,110	5,639,391	4.40x
June 30, 2010	\$20,097,417	\$4,065,176	\$1,977,430	6,042,606	3.33x
June 30, 2009	\$19,275,292	\$3,941,977	\$2,461,135	6,403,112	3.01x

*Estimated/unaudited

Impact of Capital Budget on Debt

The Constitution of the Commonwealth of Virginia and related laws dictate the legal limits of debt for political subdivisions. As such, the City's only legal limit of debt is 10% of taxable real estate assessed value. The City has a debt service policy limit of 12% of general fund budgeted revenue.

**City
Indebtedness**

Computation of Legal Debt Margin

CITY OF PORTSMOUTH, VIRGINIA

Computation of Legal Debt Margin

June 30, 2013

Taxable real estate assessed value - July 1, 2013	\$ 7,206,399,860
Debt limit - 10 percent of assessed value ⁽¹⁾	720,639,986
Total debt - June 30, 2013 ⁽²⁾	656,911,034
<u>Less amounts exempt from debt limit:</u>	
Enterprise debt:	
GO Public utility Refunding Bonds, Series 2005B	8,015,000
GO Taxable General Obligation & Refunding Bonds Series 2013B	9,945,000
Capital leases subject to appropriation:	
Waste Management equipment and vehicles	1,129,561
City Garage equipment and vehicles	6,082,486
Total exempt debt	25,172,047
Debt applicable to debt limit	631,738,987
Legal margin for additional debt	\$ 88,900,999

Notes:

- (1) The legal debt limit is established by State law as 10 percent of taxable real estate assessed value.
- (2) Includes general obligation bonds and notes, school literary loans and obligations under capital leases. Excludes compensated absenses, net pension obligation, other post employment obligations and landfill closure and post-closure care liability.

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Taxes					
01 Real Property					
100-00-000-0000-000000-000 General Fund					
411111 Taxes-Real Property-Current	88,202,215	85,343,430	85,343,430	84,889,109	
411112 Taxes-Real Property-Delinquent	1,411,580	3,301,423	3,301,423	1,678,227	
411113 Taxes-Real Property-Public Svc	1,765,016	1,432,200	1,432,200	1,806,490	
Org Code 100-00-000-0000-000000-000	91,378,811	90,077,053	90,077,053	88,373,826	
01 Real Property	91,378,811	90,077,053	90,077,053	88,373,826	

03 Personal Property

100-00-000-0000-000000-000 General Fund					
411121 Taxes-Personal Property-Curr	17,762,821	17,050,000	17,050,000	18,225,532	
411122 Taxes-Personal Prop-DelUnd5yrs	1,922,012	2,500,000	2,500,000	1,922,012	
411123 Taxes-Personal Property-Public	3,541,662	3,985,016	3,985,016	3,596,796	
411124 Taxes-PersonalProp-DelOver5	34,950	56,862	56,862	30,063	
Org Code 100-00-000-0000-000000-000	23,261,445	23,591,878	23,591,878	23,774,403	
03 Personal Property	23,261,445	23,591,878	23,591,878	23,774,403	

05 Other General Proper

100-00-000-0000-000000-000 General Fund					
411131 Taxes-Machine and Tool Tax	1,305,940	1,115,070	1,115,070	1,115,070	
411181 Taxes-Interest on Taxes	413,918	605,491	605,491	541,069	
411191 Taxes-Penalties and Other Chgs	1,218,659	1,432,200	1,432,200	1,218,659	
Org Code 100-00-000-0000-000000-000	2,938,517	3,152,761	3,152,761	2,874,798	
05 Other General Proper	2,938,517	3,152,761	3,152,761	2,874,798	

07 Other Local Taxes

100-00-000-0000-000000-000 General Fund					
411201 Taxes-Admission & Amusemnt Tax	360,492	268,035	268,035	241,101	
411202 Taxes-Bank Franchise Tax	355,202	516,615	516,615	355,202	
411203 Taxes-Bus & Occupational Lic	5,778,760	5,800,000	5,800,000	5,858,000	
411204 Taxes-Cigarette Tax	2,948,418	2,813,250	2,813,250	2,900,000	
411205 Taxes-Decal Tax	957	5,599	5,599	1,000	
411207 Taxes-Licensing Fees-Current	1,668,587	1,636,800	1,636,800	1,636,800	
411208 Taxes-Licensing Fees-Delinq	382,697	487,298	487,298	457,734	
411209 Taxes-Lodging Tax	694,341	792,825	792,825	716,851	
411210 Taxes-Recordation Tax	811,014	800,000	800,000	663,733	
411211 Taxes-Restaurant Food Tax	6,616,261	6,300,000	6,300,000	7,029,436	
411212 Taxes-Sales and Use Tax	6,935,550	6,450,000	6,450,000	7,057,447	
411213 Taxes-Short Term Rental Tax	22,457	38,519	38,519	34,998	
411215 Taxes-Licensing Fees-Del Over	2,135	0	0	4,075	
5					
Org Code 100-00-000-0000-000000-000	26,576,871	25,908,941	25,908,941	26,956,377	
07 Other Local Taxes	26,576,871	25,908,941	25,908,941	26,956,377	

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
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Taxes

09 Utility Tax Revenue

100-00-000-0000-000000-000 General Fund

411305 Taxes-Electricity Tax	3,978,526	4,200,000	4,200,000	3,608,681
411325 Taxes-Gas Tax	1,304,219	1,507,902	1,507,902	1,382,719
411330 Taxes-Water Tax	2,135,704	2,066,460	2,066,460	2,328,490
411340 Taxes-Telecommunication	8,488,113	9,500,000	9,500,000	8,467,367
Org Code 100-00-000-0000-000000-000	15,906,561	17,274,362	17,274,362	15,787,257
09 Utility Tax Revenue	15,906,561	17,274,362	17,274,362	15,787,257
31 Taxes	160,062,205	160,004,995	160,004,995	157,766,661

Intergovernmental Revenue

11 State Non-Categorical Aid

100-00-000-0000-000000-000 General Fund

421110 St-Mobile Home Sales Tax	803	0	0	0
421115 St-Recordation Tax	163,665	407,750	407,750	294,185
421120 St-Rolling Stock Taxes	34,368	35,805	35,805	34,368
421125 St-Vehicle Rental Tax	198,085	127,875	127,875	367,075
421210 St-PPTRA Current	7,954,585	7,954,585	7,954,585	7,954,585
421215 St-PPTRA Delinquent	1,908,377	1,908,377	1,908,377	1,908,377
Org Code 100-00-000-0000-000000-000	10,259,882	10,434,392	10,434,392	10,558,590
11 State Non-Categorical Aid	10,259,882	10,434,392	10,434,392	10,558,590

12 State Shared Expenses

100-00-000-0000-000000-000 General Fund

422100 St-Circuit Court Clerk	888,046	872,395	872,395	897,274
422105 St-City Registrar	77,095	41,873	41,873	40,932
422110 St-City Sheriff	5,706,741	5,770,041	5,770,041	5,942,019
422115 St-City Treasurer	262,483	267,089	267,089	290,025
422120 St-Commissioner of Revenue	225,857	248,124	248,124	257,932
422125 St-Commonwealth's Attorney	1,531,893	1,700,558	1,700,558	1,820,570
422135 St-DMV Select	69,369	51,150	51,150	69,124
Org Code 100-00-000-0000-000000-000	8,761,483	8,951,230	8,951,230	9,317,876
12 State Shared Expenses	8,761,483	8,951,230	8,951,230	9,317,876

13 State Categorical Aid

100-00-000-0000-000000-000 General Fund

422145 St-VA Sports Hall of Fame	0	0	0	500,000
423205 St-VDOT	10,377,153	9,811,600	9,811,600	11,083,972
423207 St-Library Funds-Books	152,786	214,830	214,830	152,577
423209 St-Correctional Fac Block Gr	770,741	946,275	946,275	1,230,817
423210 St-Law Enforcement	5,786,668	5,786,223	5,786,223	5,786,667
Org Code 100-00-000-0000-000000-000	17,087,348	16,758,928	16,758,928	18,754,033
13 State Categorical Aid	17,087,348	16,758,928	16,758,928	18,754,033
32 Intergovernmental Revenue	36,108,714	36,144,550	36,144,550	38,630,499

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Charges For Services					
19 Charges for Services					
100-00-000-0000-000000-000 General Fund					
413030 Fees-Ambulance	1,789,800	1,377,851	1,377,851	2,260,000	
413035 Fees-Animal Crematory	0	1,023	1,023	0	
413045 Fees-Circuit Court Clerk	10,613	15,345	15,345	8,689	
413050 Fees-City Sheriff	17,697	19,437	19,437	17,697	
413055 Fees-Concession	13,716	14,322	14,322	17,680	
413060 Fees-Courthouse Maintenance	66,426	56,265	56,265	56,815	
413061 Fees-Courthouse Replacement	91,422	0	0	69,131	
413070 Fees-Delinq EMS Billing Coll	140,106	0	0	50,000	
413075 Fees-Delinq Library Fee Coll	0	14,322	14,322	0	
413080 Fees-DNA Sample	618	1,023	1,023	825	
413087 Fees-Engineering Inspection	0	1,023	1,023	0	
413095 Fees-False Alarm	25,090	29,667	29,667	21,218	
413100 Fees-Fire & EMS Attendance	4,925	15,345	15,345	0	
413110 Fees-Fire Report	970	2,046	2,046	1,125	
413130 Fees-Library Fines	35,957	59,000	59,000	31,800	
413140 Fees-Museum Admission	1,102,536	900,000	900,000	1,031,006	
413155 Fees-Police Attendance	0	204,600	204,600	0	
413160 Fees-Police Record	35,909	30,690	30,690	44,091	
413161 Fees-Bicycle Storage	75	0	0	0	
413175 Fees-Recreation Activity	162,631	154,741	154,741	176,242	
413190 Fees-Rental Inspection	56,500	60,000	60,000	55,103	
413245 Fees-Street Closure Applic	110	1,023	1,023	0	
413250 Fees-Swimming	1,846	0	0	0	
413251 Fees-Splash Park	0	13,200	13,200	4,000	
413252 Fees-Pokey Smokey 11	0	18,000	18,000	0	
413263 Fees-Vacant Structure Reg	4,865	512	512	5,437	
413295 Fees-Merchandise Commissions	1,871	5,000	5,000	1,261	
413300 Fees-Inspections	41,473	40,000	40,000	37,162	
413315 Fees- Plans and Specs	2,653	10,000	10,000	3,585	
413320 Fees-PEG	92,054	25,575	25,575	98,295	
413335 Erosion & Sediment Control	129,005	150,000	150,000	147,396	
Org Code 100-00-000-0000-000000-000	3,828,869	3,220,010	3,220,010	4,138,558	
19 Charges for Services	3,828,869	3,220,010	3,220,010	4,138,558	
31 Miscellaneous Revenue					
100-00-000-0000-000000-000 General Fund					
418101 Community Share-Incentive Fund	0	512	512	0	
418203 Fees-Admin Fee State Inc Tax	930	1,330	1,330	810	
418204 Fees-Admin Fee RE	354,904	419,430	419,430	402,138	
418205 Fees-Admin Fee PP	890,558	997,425	997,425	932,505	
418206 Fees-Admin Fee Parking	56,723	86,955	86,955	45,698	
418207 Fees-Admin Fee EMS	12,950	12,000	12,000	19,304	
418208 Fees-Admin Fees General Bills	120	512	512	0	
418901 Cash Over/Under	17	0	0	0	
418999 Miscellaneous Revenue	9,977,577	100,000	100,000	25,000	
Org Code 100-00-000-0000-000000-000	11,293,779	1,618,164	1,618,164	1,425,455	
31 Miscellaneous Revenue	11,293,779	1,618,164	1,618,164	1,425,455	
33 Charges For Services	15,122,649	4,838,174	4,838,174	5,564,013	

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Revenue from Use of Money					
21 Investment Income					
100-00-000-0000-000000-000 General Fund					
417100 Investment Income-Realized	9,922	10,230	10,230	16,631	
Org Code 100-00-000-0000-000000-000	9,922	10,230	10,230	16,631	
21 Investment Income	9,922	10,230	10,230	16,631	
34 Revenue from Use of Money	9,922	10,230	10,230	16,631	

Fines and Forfeitures

25 Fines and Forfeiture

100-00-000-0000-000000-000 General Fund

415100 Fines-Circuit Court	12,128	11,253	11,253	16,717
415105 Fines-Conviction	190,277	143,220	143,220	155,855
415110 Fines-General District Court	648,169	600,000	600,000	914,678
415115 Fines-Juvenile Court	2,527	3,069	3,069	2,482
415120 Fines-Overweight Vehicles	0	1,023	1,023	0
Org Code 100-00-000-0000-000000-000	853,101	758,565	758,565	1,089,732
25 Fines and Forfeiture	853,101	758,565	758,565	1,089,732
35 Fines and Forfeitures	853,101	758,565	758,565	1,089,732

Miscellaneous Revenue

100-00-000-0000-000000-000 General Fund

418710 Video Visitation-Sheriff	0	0	0	1,500
Org Code 100-00-000-0000-000000-000	0	0	0	1,500

31 Miscellaneous Revenue

100-00-000-0000-000000-000 General Fund

418301 Vending Machine Commissions	5,296	0	0	4,461
418703 Sale of Abandoned Property	2,842	5,115	5,115	1,686
418920 Unclaimed Real Property	132	51,150	51,150	68,704
Org Code 100-00-000-0000-000000-000	8,269	56,265	56,265	74,851
31 Miscellaneous Revenue	8,269	56,265	56,265	74,851
36 Miscellaneous Revenue	8,269	56,265	56,265	76,351

Other Financing Sources

35 Other Financing Sources

100-00-000-0000-000000-000 General Fund

417112 Unrealized Gain or Loss	83,229	0	0	0
418902 Plan Use of Fund Balance	0	0	0	0
419222 Proc-COI	0	250,000	250,000	0
419250 Build America Bonds Subsidy	0	0	0	541,726
Org Code 100-00-000-0000-000000-000	83,229	250,000	250,000	541,726
35 Other Financing Sources	83,229	250,000	250,000	541,726

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
	38 Other Financing Sources	83,229	250,000	250,000	541,726
Recovered Costs					
23 Total Recovered Cost					
100-00-000-0000-000000-000 General Fund					
414100 RC-BHS		351,582	351,582	351,582	310,952
414105 RC-Garage		486,282	486,341	486,341	567,264
414110 RC-Golf Fund		85,166	85,165	85,165	106,047
414115 RC-Health Insurance Fund		11,276	11,276	11,276	3,352
414120 RC-I.T.		280,938	280,938	280,938	286,557
414125 RC-Law Library		1,640	1,640	1,640	3,659
414130 RC-Parking Authority		86,284	86,285	86,285	45,484
414135 RC-Public Utilities Fund		757,047	757,047	757,047	689,358
414140 RC-Risk Management Fund		23,252	23,251	23,251	4,849
414145 RC-Social Services Fund		243,901	476,630	476,630	513,774
414150 RC-Stormwater Mgmt Fund		76,534	76,533	76,533	56,678
414155 RC-Waste Mgmt Fund		198,298	198,297	198,297	181,638
414210 RC-Court Appointed Attorneys		887	1,330	1,330	1,357
414215 RC-DEA		41,456	0	0	55,982
414225 RC-Health Dept		72,309	58,311	58,311	59,477
414235 RC-Insurance Recoveries		3,364	0	0	0
414245 RC-Jail Social Security		9,000	12,677	12,677	9,180
414250 RC-Jail Weekend		4,794	0	0	0
414265 RC-Prisoner Upkeep Fees		31,713	0	0	32,347
414270 RC-Training Academy Fees		25,000	50,127	50,127	51,130
414275 RC-VDOT Salaried Deputies		0	20,460	20,460	0
414280 RC-School Board Salaries		50,000	51,150	51,150	0
414300 RC-Postage		351,211	426,819	426,819	335,653
414310 RC-Citywide Telephone Charges		109,303	250,000	250,000	111,489
414325 RC-Fire Watch/EMS		2,955	0	0	50,566
414330 RC-Fed Prisoner Transport		9,216	0	0	9,704
414335 RC-CITYWIDE CELL PHONE		67,874	174,000	174,000	69,231
414340 RC-ATF		1,524	0	0	0
414999 RC- Other Recovered Costs		325,479	204,600	204,600	107,100
Org Code 100-00-000-0000-000000-000		3,708,284	4,084,459	4,084,459	3,662,828
23 Total Recovered Cost		3,708,284	4,084,459	4,084,459	3,662,828
40 Recovered Costs		3,708,284	4,084,459	4,084,459	3,662,828

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Licenses And Permits					
27 Licenses and Permits					
100-00-000-0000-000000-000 General Fund					
416100 Permits-Bicycle	376	1,023	1,023	335	
416105 Permits-Building Plan Review	30,730	25,575	25,575	23,253	
416110 Permits-Building Reinspection	7,035	6,854	6,854	6,826	
416115 Permits-Building Structure	311,354	373,395	373,395	270,935	
416120 Permits-Dog Impounding	1,440	3,069	3,069	1,026	
416125 Permits-Dog Licenses	28,673	32,225	32,225	29,809	
416130 Permits-Electrical	88,909	100,254	100,254	76,617	
416135 Permits-Electrical Inspection	24,316	15,345	15,345	29,674	
416140 Permits-Elevator Inspection	0	3,683	3,683	3,683	
416150 Permits-Hauling & Permits	77,510	86,955	86,955	69,390	
416155 Permits-License Transfer	2,465	2,455	2,455	2,593	
416160 Permits-Mechanical	105,501	132,990	132,990	115,344	
416165 Permits-Mechanical Inspection	1,360	3,376	3,376	1,935	
416170 Permits-Penalties on Licenses	37,453	76,725	76,725	56,760	
416175 Permits-Plumbing	52,236	66,495	66,495	46,792	
416180 Permits-Plumbing Inspection	120	614	614	100	
416185 Permits-Restricted Parking	3,608	3,785	3,785	3,774	
416190 Permits-Right of Way	62,922	92,070	92,070	42,289	
416195 Permits-Right of Way Driveway	4,160	10,230	10,230	10,754	
416200 Permits-Signs	5,715	4,399	4,399	3,741	
416205 Permits-Site Plan Review	3,930	11,969	11,969	7,027	
416210 Permits-State Surcharge	-3,105	2,967	2,967	2,000	
416215 Permits-Taxi Operators	1,645	1,841	1,841	2,433	
416220 Permits-Yard Sale	3,775	3,990	3,990	2,944	
416225 Permits-Zoning & Plat Fees	16,354	15,345	15,345	23,932	
416230 Permits-Zoning Letters	505	742	742	631	
416235 Permits-Miscellaneous	14,035	34,680	34,680	14,455	
416240 Permits-PRHA	0	0	0	2,100	
Org Code 100-00-000-0000-000000-000	883,022	1,113,051	1,113,051	851,152	
27 Licenses and Permits	883,022	1,113,051	1,113,051	851,152	
50 Licenses And Permits	883,022	1,113,051	1,113,051	851,152	

Use Of Property

29 Use of Property

100-00-000-0000-000000-000 General Fund				
417801 Rental-Antenna Sites	76,017	86,955	86,955	112,827
417806 Rental-General Properties	1,620,876	1,778,938	1,778,938	1,634,813
417810 Rental-Recreation Facilities	29,373	38,874	38,874	23,396
Org Code 100-00-000-0000-000000-000	1,726,267	1,904,767	1,904,767	1,771,036
29 Use of Property	1,726,267	1,904,767	1,904,767	1,771,036
60 Use Of Property	1,726,267	1,904,767	1,904,767	1,771,036

Revenue Line Item Budget Report grouped by Account Major, Account Minor

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
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Payment In Lieu Of Taxes

24 Payment in Lieu of Taxes

100-00-000-0000-000000-000 General Fund

418801 PILOT-PRHA	0	26,598	26,598	47,189
418802 PILOT-Public Utilities	1,020,000	1,043,460	1,043,460	1,067,460
418803 PILOT-Regional Jail	512,728	517,638	517,638	505,219
418805 Pilot-VPA	399,254	383,625	383,625	399,254
Org Code 100-00-000-0000-000000-000	1,931,982	1,971,321	1,971,321	2,019,122
24 Payment in Lieu of Taxes	1,931,982	1,971,321	1,971,321	2,019,122
80 Payment In Lieu Of Taxes	1,931,982	1,971,321	1,971,321	2,019,122

Operating Transfers In

33 Transfers In

100-00-000-0000-000000-000 General Fund

498900 Trans Fr EDA	125,000	125,000	125,000	125,000
498950 Trans Fr Schools Operating	297,195	200,000	200,000	3,400,000
499300 Trans Fr CIP	0	560,000	560,000	560,000
499400 Trans Fr BHS	338,000	338,000	338,000	338,000
499420 Trans Fr Stormwater Mgmt Fund	282,550	375,557	375,557	410,689
499700 Trans Fr Public Utility Oper	7,875,000	7,875,000	7,875,000	8,875,000
499750 Trans Fr Parking Auth Oper	0	196,125	196,125	0
499820 Trans Fr Risk Management Fund	410,000	0	0	0
Org Code 100-00-000-0000-000000-000	9,327,745	9,669,682	9,669,682	13,708,689
33 Transfers In	9,327,745	9,669,682	9,669,682	13,708,689
90 Operating Transfers In	9,327,745	9,669,682	9,669,682	13,708,689

Bond Proceeds

100-00-000-0000-000000-000 General Fund

419233 Bond Proceeds-2012 A	24,480,000	0	0	0
419236 Bond Premiums-Premium 2012 A	1,962,885	0	0	0
419238 Bond Proceeds-2012 B	6,970,000	0	0	0
Org Code 100-00-000-0000-000000-000	33,412,885	0	0	0
91 Bond Proceeds	33,412,885	0	0	0

Fund Balance

999 Fund Balance

100-00-000-0000-000000-000 General Fund

390098 Budgetary Fund Balance	0	2,419,041	8,309,207	6,987,371
Org Code 100-00-000-0000-000000-000	0	2,419,041	8,309,207	6,987,371
999 Fund Balance	0	2,419,041	8,309,207	6,987,371
99 Fund Balance	0	2,419,041	8,309,207	6,987,371
Report Grand Total	263,238,272	223,225,100	229,115,266	232,685,811

GENERAL FUND REVENUE

Revenue Projections

General Fund revenue projections for FY2014 are formulated using a combination of forecasting techniques, regional economic data and local government operational experience. In early December, six months prior to the new fiscal year, the City's annual financial audit is usually complete. The success of the previous year's revenue forecasts are compared and cross checked against the actual audited financial statements to determine if any refinement needs to be made to the model. Should any changes be required, they are made and refined forecasts are run for the upcoming fiscal year. These revised estimates are cross checked a second time against a variety of forecasted economic data with special emphasis on: consumer and wholesale prices, local population, retail sales, building and construction activity data, employment, wages, interest rates and federal/state funding to ensure the forecast is still consistent with future economic expectations. Continuing refinements are made as required, up until March, or about four months prior to the beginning of the new fiscal year.

Economy

Portsmouth's economic base, consistent with the State and National trends, was impacted by the severe recession. Recovery is evolving slowly. The local economy is heavily impacted by federal spending levels as several of the major employers, such as the Norfolk Naval Shipyard, the Naval Medical Center, and other naval repair facilities (public or private) receive significant federal dollars. As a result of the economic downturn, some local businesses have closed or are closing, including the former Pet Dairy facility and Gwaltney of Smithfield's meat processing facility. The City's population declined during the recession, further dampening local business revenue. There are positive signs, however, that the City's economy may be turning around. Recent economic development activity includes a new Harris Teeter grocery store and Kroger Super Center. The City is hopeful that continued economic development will grow the City's revenue base.

Revenue Assumptions

Total projected General Fund revenue for FY2014, including transfers from other funds, is \$232,685,811 an increase of \$9.46 million, or 4.2% more than the FY2013 adopted budget including a use of \$6.99 million of prior year Fund Balance, primarily for one-time non-recurring items. For analytical reasons, General Fund Total Revenues are categorized into four broad categories: Local Tax Revenue, Other Local Revenue, State Revenue and Non Revenue/Transfers. The table below summarizes General Fund revenue by category. Following is a brief discussion of the revenue

components in each of the categories, including graphs depicting the historical trends of these revenue sources as compared with future projections.

LOCAL TAX REVENUE

General Property Taxes

The majority, 73%, of the \$157.8 million in Local Tax revenues is derived from General Property Tax revenues (including public service corporations).

The City levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of July 1, based on the estimated market value of the property, with quarterly payments due September 30, December 31, March 31 and June 30. All real estate is assessed annually. Real Property Taxes are estimated to generate \$88.37 million or 38% of the City's total General Fund revenue in FY2014. Included within this total is revenue derived from delinquent real estate taxes and real estate taxes paid by public service corporations. The FY2014 revenue is calculated with a tax rate of \$1.27 per \$100 of assessed value reflecting no change in the tax rate from FY2013.

The City levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of June 30, with annual payments due June 5. Personal Property Taxes are levied on the tangible property of individuals and businesses. For individuals, this tax is primarily on automobiles and recreational vehicles. Business personal property includes motor vehicles, machines, furniture, computers, fixtures and tools. The projection maintains the following Personal Property Tax rates: \$5.00 per \$100 of assessed value for tangible personal property; \$3.00 per \$100 of assessed value for machinery and tools; \$0.50 per \$100 of assessed value on boats.

The Personal Property Tax Relief Act (PPTRA) was initially enacted by the General Assembly in 1998, and actual reimbursements to localities were capped by the State in the 2004 legislative session. Although the City now receives the same fixed dollar amount of relief each year, due to the State's payment cap the amount of tax relief will vary by year as a percentage of the total tax. Portsmouth's payment from the State will remain constant, so as personal property values increase over time, the actual percentage of State reimbursement will continue to decrease. Personal Property Tax revenue is estimated at \$23.8 million for FY2014 and is expected to increase only slightly from the FY2013 levels. This revenue source represents 10% of total General Fund revenue. This revenue includes taxes from current and delinquent personal property and taxes on personal property owned by public service corporations.

Funding Source	General Property Taxes			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Real property tax	\$ 90,077,053	\$ 88,373,826	\$ (1,703,227)	-2%
Personal property tax	23,591,878	23,774,403	182,525	1%
Other general property taxes	3,152,761	2,874,798	(277,963)	-9%
Total	<u>\$ 116,821,692</u>	<u>\$ 115,023,027</u>	<u>\$ (1,798,665)</u>	<u>-2%</u>

FY2014 Budget Comments

The real property tax revenue projected for FY2014 is a decline of \$1.8 million or 2% from the current fiscal year due primarily to a decline in the assessed value of residential property, particularly in condominiums.

Other Local Taxes

Other Local Taxes includes funds received for local sales tax, admission and amusement tax, bank franchise tax, business and professional licenses, licensing fees tax, lodging tax cigarette tax, recordation taxes, restaurant food tax, short term rental tax, franchise tax.

Local Sales Tax revenue is considered an elastic revenue source because it is responsive to changes in the economy. Virginia's Sales Tax rate was increased to 5.0 % during FY2005. The Virginia General Assembly approved the increase in May 2004 and dedicated the proceeds to local education. With the increase the State retains 4.0 % and returns 1.0 % as unrestricted revenue to the locality where the funds were collected.

Business & Professional License (BPOL) Taxes are levied on businesses operating in the City.

Lodging Taxes under the Code of Virginia are defined as "transient occupancy taxes." These taxes are similar to the Sales Tax in that they are based on the value of a purchase, which in this case is a motel or hotel room. The Lodging Tax rate in Portsmouth is 8.0 %.

Restaurant Food Tax is assessed on the sale of prepared food and beverages sold at food establishments in the City. The tax rate is 6.5% plus the 5 % sales tax for a total of rate of 11.5%.

Funding Source	Other Local Taxes		Dollar Change	Percent Change
	FY2013 Adopted	FY2014 Adopted		
Admission and amusement taxes	\$ 268,035	\$ 241,101	\$ (26,934)	-10%
Bank franchise taxes	516,615	355,202	(161,413)	-31%
Business and occupational license taxes	5,800,000	5,858,000	58,000	1%
Cigarette tax	2,813,250	2,900,000	86,750	3%
Licensing fees - current	1,636,800	1,636,800	-	0%
Licensing fees - delinquent	487,298	461,809	(25,489)	-5%
Lodging taxes	792,825	716,851	(75,974)	-10%
Motor vehicle license fee	5,599	1,000	(4,599)	-82%
Recordation taxes	800,000	663,733	(136,267)	-17%
Restaurant food taxes	6,300,000	7,029,436	729,436	12%
Sales and use taxes - local	6,450,000	7,057,447	607,447	9%
Short term rental taxes	38,519	34,998	(3,521)	-9%
Total	<u>\$ 25,908,941</u>	<u>\$ 26,956,377</u>	<u>\$ 1,047,436</u>	

FY2014 Budget Comments

Local Sales Tax revenue is projected to generate \$7.06 million in FY2014, an increase of \$607,447 (9%) from the current fiscal year budget, and 2.8% over the FY 2013 expected receipts. Restaurant food taxes are expected to generate 7.03 million in FY2014, an increase of 12% from the current fiscal year budget and 3.6% from FY 2013 expected actual levels. Both increases are indicative of a modest recovery from the recession in the retail sector, and include the estimated impacts of new development.

Utility Taxes

Utility taxes are applied to water, gas and electric service recipients residing within the City. In addition the City collects a Telecommunications tax on cellular telephones within the City.

Funding Source	Utility Taxes		Dollar Change	Percent Change
	FY2013 Adopted	FY2014 Adopted		
Electricity taxes	\$ 4,200,000	\$ 3,608,681	\$ (591,319)	-14%
Telecommunications tax	9,500,000	8,467,367	(1,032,633)	-11%
Gas taxes	1,507,902	1,382,719	(125,183)	-8%
Water taxes	2,066,460	2,328,490	262,030	13%
Total local tax revenue	<u>\$ 17,274,362</u>	<u>\$ 15,787,257</u>	<u>\$ (1,487,105)</u>	<u>-9%</u>

FY2014 Budget Comments

Revenues from the utility taxes are expected to fall by \$1.49 million in FY2014. The decline can be attributed to over budgeting in 2013 and state withholding of Portsmouth's E911 telecommunication tax as part of a statewide "true-up" calculation.

OTHER LOCAL REVENUE

This category includes all other local revenue not included above; specifically, Charges for Services, Other Financing Sources, Licenses and Permits, Use of Property and Miscellaneous. This category represents 7% of total local General Fund revenue or \$14.9 million. This is a decrease of 13% from FY2013. Listed below are descriptions of the large revenues in this category.

Charges for Services

Charges for Services are revenues paid by users of various City services including participation fees for Recreation Activities, Ambulance fees, and Museum admissions.

Funding Source	Charges for Services			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Ambulance fees	\$ 1,377,851	\$ 2,260,000	\$ 882,149	64%
Excess Clerk of Court Fees	15,345	8,689	(6,656)	-43%
City Sheriff Fees	19,437	17,697	(1,740)	-9%
Concession fees	14,322	17,680	3,358	23%
Courthouse maintenance fees	56,265	56,815	550	1%
Museum admission fees	900,000	1,031,006	131,006	15%
Recreation activity fees	154,741	176,242	21,501	14%
Erosion and sediment control fees	150,000	147,396	(2,604)	-2%
Other miscellaneous fees	532,049	423,033	(109,016)	-20%
Total	<u>\$ 3,220,010</u>	<u>\$ 4,138,558</u>	<u>\$ 918,548</u>	<u>29%</u>

FY2014 Budget Comments

Charges for Services are projected to be \$4.1 million in FY2014. This represents an increase of \$918,548, or 29%, when compared to FY2013. Most of the increase can be attributed to the change to a new third party biller for ambulance fees, as well as a proposed increase in Ambulance rates.

Recovered Costs

Recovered Costs include costs recovered by the General Fund from the Utility Fund, Risk Management Fund, Social Services Fund, Stormwater Management Fund and Waste Management and various other smaller items and includes \$3.7 million estimated revenue in FY2014.

Funding Source	<u>Recovered Costs</u>			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Recovered Costs	\$ 4,084,459	\$ 3,662,828	\$ (421,631)	-10%

FY2014 Budget Comments

The decline is due to a reduction in City spending over the past several years, which in turn reduced the allocation of recoverable costs.

Fines and Forfeitures

The City imposes fines on individuals charged with violations of City ordinances. These include court and parking fines and court assessments.

Fines and Forfeitures

Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Fines and forfeitures	\$ 758,565	\$ 1,089,731	\$ 331,166	44%

FY2014 Budget Comments

The increase in fines is primarily the result of positive revenue trends since the opening of the new Court Facility, primarily in the General District Court line item.

Licenses, Permits and Inspection Fees

Licenses and Permits category includes Dog licenses, Plan review, Re-inspection fees, Right-of-way permits, and all building, electrical, plumbing and heating permit fee revenue. Building Inspection Fees are based on the determined or calculated “value” of construction.

Licenses, Permits and Inspection Fees

Funding Source	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Licenses, Permits & Inspection fees	\$ 1,113,051	\$ 851,152	\$ (261,899)	-24%

FY2014 Budget Comments

Licenses and Permits are projected to total \$849,168 which is a decrease of 24% from the FY2013 budgeted amount of \$1,113,051. A decrease in Building Structure permits, which is an elastic revenue accounts for 32% of this revenue category account for most of the projected decline.

Use of Money and Property

Use of Money (Investment income) is the interest earned on the investment of temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities.

Use of Property includes rental of City property and rental of Antenna Sites and Recreational Facilities.

Funding Source	Use of Money and Property			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Investment income	\$ 10,230	\$ 16,631	\$ 6,401	63%
Use of property	1,904,767	1,771,036	(133,731)	-7%
Total	<u>\$ 1,914,997</u>	<u>\$ 1,787,667</u>	<u>\$ (127,330)</u>	

FY2014 Budget Comments

The decline in this revenue source is largely due to a correction of over budgeting in the previous fiscal year.

Miscellaneous Revenue

Miscellaneous Revenue includes donations and contributions made to the City along with other non-recurring revenue. In addition, Payments in Lieu of Taxes (PILOTs) are budgeted in the Miscellaneous Category. PILOTs are revenue received in lieu of taxes, often from another government entity under a contractual agreement. The City receives PILOT revenue from the Portsmouth Redevelopment Authority, Public Utilities, Regional Jail, and the Virginia Ports Authority.

Funding Source	Miscellaneous Revenue			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Miscellaneous revenue	\$ 1,674,426	\$ 1,501,806	\$ (172,620)	-10%
PILOT revenue	1,971,324	2,019,122	47,798	2%
Total	<u>\$ 3,645,750</u>	<u>\$ 3,520,928</u>	<u>\$ (124,822)</u>	

FY2014 Budget Comments

Projections for the miscellaneous revenue line items are lowered to reflect actual trends.

STATE/FEDERAL REVENUE

Payments from the Commonwealth of Virginia are divided into three functional categories: (1) State Non-Categorical Aid. (2) State Shared Expenses and (3) State Categorical Aid. State Revenue is estimated at \$38.6 million in FY14 and the City is budgeting approximately \$600,000 from the Federal

government. Together this represents 18% of General Fund revenue. These types of revenue are described below.

State Non-Categorical Aid

The State provides general support to municipalities through a variety of revenue generating mechanisms. The City receives a 3% tax on mobile home title filing and 50% of the revenue collected by the Clerk of the Circuit Court for the filing of deeds on property. In lieu of personal property tax revenue, the City receives a 4% daily rental tax on vehicles rented within the City.

This category also includes reimbursements from the State for implementation of the personal property tax reduction on private vehicles. The 2004 General Assembly changed this program, by adopting a \$950 million statewide cap on reimbursements starting in 2006. FY07 was the first full fiscal year with this cap in place. The amount of revenue to be disbursed to Portsmouth will be the same each year: \$9.9 million (PPTRA).

Funding Source	State Non-Categorical Aid			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Recordation tax	\$ 407,750	\$ 294,185	\$ (113,565)	-28%
Rolling stock tax	35,805	34,368	(1,437)	-4%
Vehicle rental tax	127,875	367,075	239,200	187%
PPTRA	9,862,962	9,862,962	-	0%
Total State Non-Categorical Aid	<u>\$ 10,434,392</u>	<u>\$ 10,558,590</u>	<u>\$ 124,198</u>	1%

State Shared Expenses

The Commonwealth provides partial operating support through the State Compensation Board for offices established in the State Constitution. This category includes anticipated receipts from the State to assist in defraying costs associated with the operation of these agencies, these revenues sources are frequently affected by the State Compensation Board and Virginia General Assembly decisions regarding appropriate levels of aid to localities. The Compensation Board adopts its official allocation budget following the adoption of the City budget.

Funding Source	State Shared Expenses			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Circuit Court Clerk	\$ 872,395	\$ 897,274	\$ 24,879	3%
City Registrar	41,873	40,932	(941)	-2%
City Sheriff	5,770,041	5,942,019	171,978	3%
City Treasurer	267,089	290,025	22,936	9%
Commissioner of Revenue	248,124	257,932	9,808	4%
Commonwealth's Attorney	1,700,558	1,820,570	120,012	7%
DMV Select	51,150	69,124	17,974	35%
Total State Shared Expenses	<u>\$ 8,951,230</u>	<u>\$ 9,317,876</u>	<u>\$ 366,646</u>	4%

State Categorical Aid

The City receives a variety of other revenues that have been designated for a specific purpose.

Funding Source	State Categorical Aid			
	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
VDOT	\$ 9,811,600	\$ 11,083,972	\$ 1,272,372	13%
Library Funds - Books	214,830	152,577	(62,253)	-29%
Virginia Sports Hall of Fame	-	500,000	500,000	n/a
Correctional Facilities Block Grant	946,275	1,230,817	284,542	30%
Law Enforcement	5,786,223	5,786,667	444	0%
Total State Categorical Aid	<u>\$ 16,758,928</u>	<u>\$ 18,754,033</u>	<u>\$ 1,995,105</u>	12%

FY2014 Budget Comments

The increased revenue is primarily from a \$500,000 State grant for the Virginia Sports Hall of Fame, as well as increased reimbursements from the State Compensation Board to support a 3% raise for State approved Constitutional Officer positions.

Federal Revenue

The City expects to recognize \$541,726 in revenue from Federal Build America Bonds during FY2014. This amount has been reduced 8.7% from the expected amount by the IRS due to the federal sequestration cuts.

OTHER FINANCING SOURCES

The City plans to use \$6.99 million of excess fund balance in fiscal year 2014 for one-time capital and maintenance projects that have been delayed during the economic downturn.

TRANSFERS FROM OTHER FUNDS

Transfers to the General Fund are made from Economic Development Authority (EDA), School Operating Fund, BHS, Law Library Fund, Donations Fund, Willet Hall Fund, Public Utility Operating Fund, Port Fund, Parking Authority Fund, and the Risk Management Fund to cover the related administration and overhead cost of these functions.

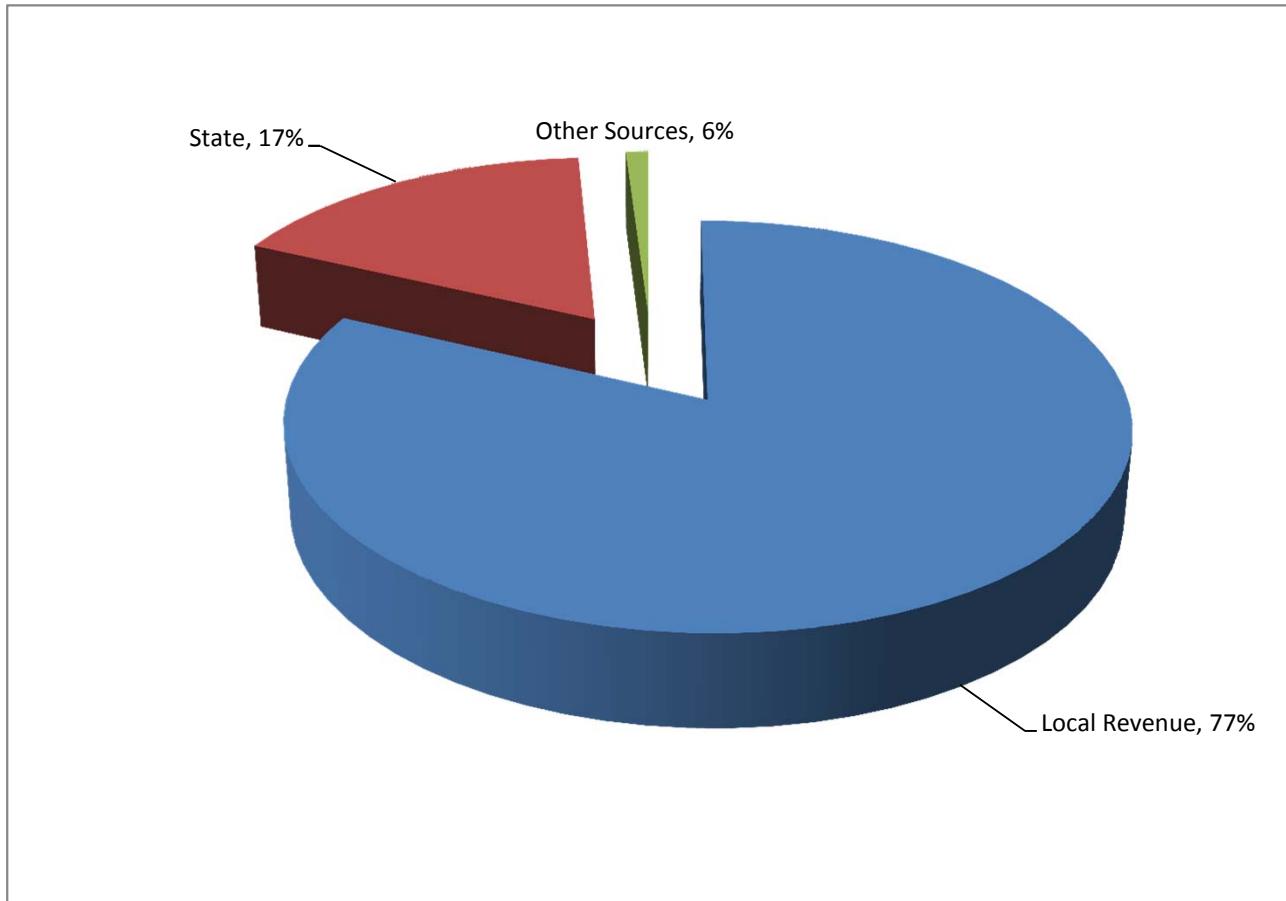
Transfers from Other Funds

Funding Source	FY2013	FY2014	Dollar Change	Percent Change
	Adopted	Adopted		
From EDA	\$ 125,000	\$ 125,000	\$ -	0%
From School Operating	200,000	3,400,000	3,200,000	1600%
From BHS	338,000	338,000	-	0%
From Public Utility Operations	7,875,000	8,875,000	1,000,000	13%
From Parking Authority Operations	196,125	-	(196,125)	-100%
From CIP	560,000	560,000	-	0%
From Stormwater Management	375,557	410,689	35,132	9%
Total transfers into General Fund	<u>9,669,682</u>	<u>13,708,689</u>	<u>\$ 4,039,007</u>	42%

FY2014 Budget Comments

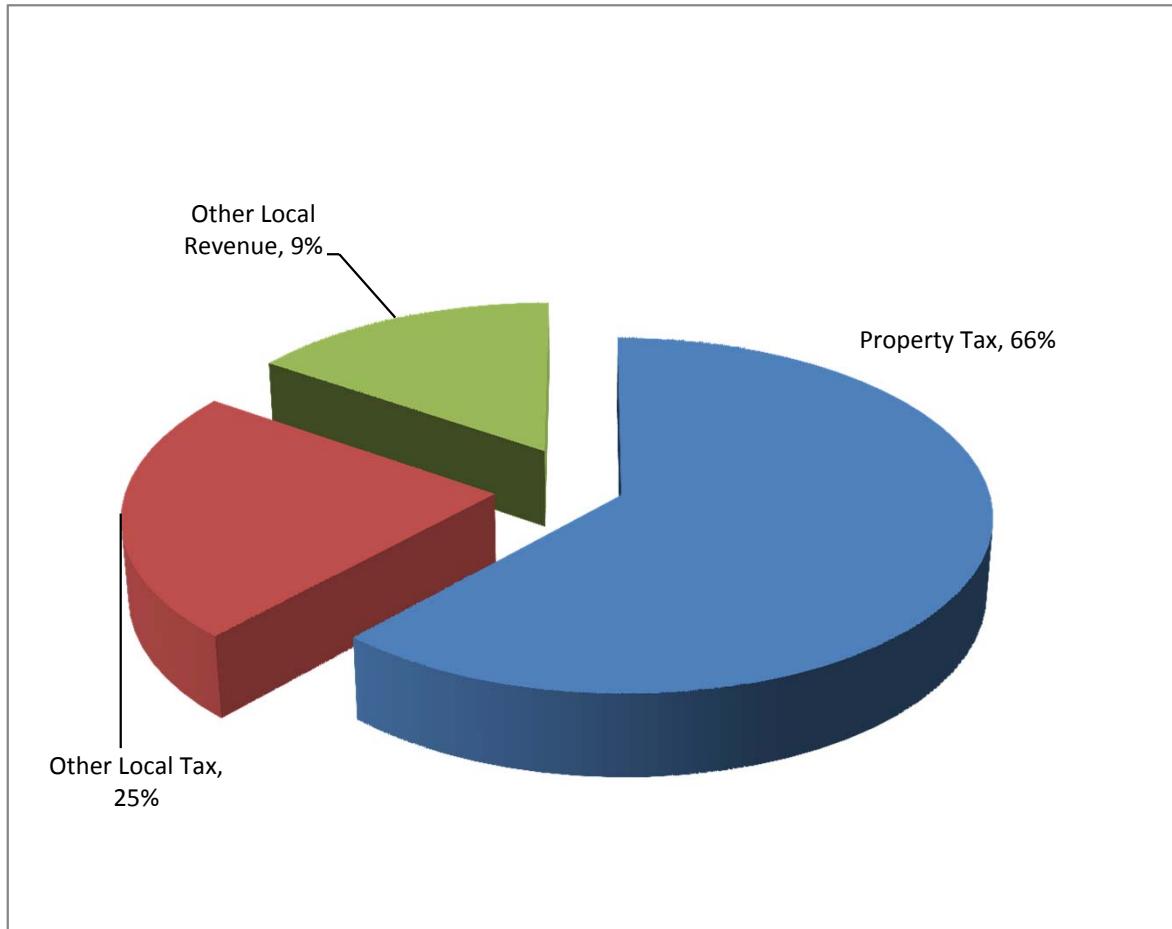
Transfers from other funds reflect an estimated \$3.4 million return of unspent FY 2012-13 local funds from the Portsmouth Public Schools, as well as an increase of \$1 million in transfer from the Public Utilities fund.

GENERAL FUND REVENUES FY2014 - BY SOURCE



<u>Source</u>	FY2013 <u>Original</u>	FY2014 <u>Adopted</u>	Dollar <u>Change</u>
Local Revenue	\$ 174,991,827	\$ 172,817,526	(2,174,301)
Intergovernmental Revenue	36,144,550	39,172,225	3,027,675
Other Revenue	<u>9,669,682</u>	<u>13,708,689</u>	<u>4,039,007</u>
	<u>\$ 220,806,059</u>	<u>\$ 225,698,440</u>	<u>4,892,381</u>

GENERAL FUND LOCAL REVENUES FY2014 - BY SOURCE



<u>Source</u>	<u>FY2013 Original</u>	<u>FY2014 Adopted</u>	<u>Dollar Change</u>
Property Tax	\$ 116,821,692	\$ 115,023,027	(1,798,665)
Other Local Tax	43,183,303	42,743,634	(439,669)
Other Local Revenue	14,986,832	15,050,865	64,033
	<u>\$ 174,991,827</u>	<u>\$ 172,817,526</u>	<u>(2,174,301)</u>

Business Center Expenditure Budget Summary Report grouped by Fund

City of Portsmouth

Fiscal Year 2014

	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
<u>100 General Fund</u>				
01 General Government	13,211,167	13,648,991	13,948,991	14,320,397
02 Non-Departmental	130,401,073	96,535,688	102,063,129	103,576,251
03 Judicial	17,084,213	18,675,212	18,675,212	19,367,374
04 Public Safety	60,799,959	62,733,194	62,733,194	63,323,573
05 Public Works/General Services	13,931,526	14,911,317	14,911,317	15,507,454
06 Public Health	1,185,960	1,186,217	1,186,217	1,187,134
07 Parks, Recreation, and Cultural	9,374,424	10,413,693	10,413,693	10,499,764
08 Community and Economic	4,501,292	5,120,788	5,248,688	4,903,864
100 General Fund	250,489,614	223,225,100	229,180,441	232,685,811
Report Total	250,489,614	223,225,100	229,180,441	232,685,811

GENERAL FUND EXPENDITURES

The General Fund, by definition, is the City's main operating fund. Authoritative accounting standards define the General Fund as the fund used by default "to account for and report all financial resources not accounted for and reported in another fund." Many of the primary functions of the City along with administration are accounted for within the General Fund. Following is a brief discussion of each business center in the General Fund.

General Government

General Government includes the departments that provide the overall general administration of the City including the City Council, City Clerk, City Manager, Management and Legislative Affairs, Marketing and Communications, City Attorney, Human Resource Management, Civil Service Commission, City Registrar, Commissioner of the Revenue, City Assessor, City Treasurer, Finance and Budget, Procurement, Information Technology, and Telecommunications and the City Internal Auditor.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ 13,648,991	\$ 14,320,397	\$ 671,406	5%

FY2014 Budget Comments

General Government expenditures reflect the addition of a City Internal Audit department, elimination of previously budgeted vacancy savings for departments/offices that do not tend to generate such savings, and an increase in the City's Annual Required Contribution (ARC) for its two closed retirement plans. The budget also provides funds for additional staffing for the Treasurer and Commissioner of Revenue in order to increase revenue assessment and collection. This cost is offset by additional expected revenue.

Non-Departmental

Non-Departmental accounts for services and costs not related to other departments or agencies. Included in this section are allocations for contractual obligations or community services supported by the City, tax relief to the Elderly and Disabled citizens (Senior Citizen Tax Relief), local funding for the Portsmouth Public Schools, and Debt Service.

In each of the past four years the City has been mandated to make annual payments to the State to help balance the Commonwealth's budget. This "Aid to the Commonwealth" has been eliminated for FY2014.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ 96,535,688	\$ 103,576,251	\$ 7,040,563	7%

FY2014 Budget Comments

The city's local support of the Portsmouth City School Division is included in the Non-Departmental category and at \$47.3 million comprise nearly one-half of the expenditures of the category. The Non-Departmental category also reflects a \$2.6 million increase in the City's General Obligation debt service. Also included is a lump sum amount for a 3% raise for general employees and constitutional offices, as well as step increases for sworn Police and Fire employees. Effective July 1, 2013, the cost of these increases will be distributed to department budgets. The pass-through of a \$500,000 State grant for the Virginia Sports Hall of Fame is also reflected in the increase. Portsmouth's share of bus service provided by Hampton Roads Transit is estimated to increase by \$274,000. The City contribution to the cost of retiree health insurance also contributes to the increased expenditure level. General Fund subsidies to City enterprise funds that are not fully self-supporting (Golf, Willett Hall and the Parking Authority) are budgeted in this department as well, and increase by a net of \$51,000. Support for Civic organizations is budgeted to rise by \$88,000. These increases are partially offset by the elimination of the State reductions in aid to localities.

Judicial

This business center includes civil and criminal agencies pertaining to the prosecution and adjudication including the Circuit Court Judges, Circuit Court Clerk, Magistrate, General District Court, Juvenile and Domestic Relations Court, Juvenile Court Services, the Sheriff and the Commonwealth Attorney. Services provided include the provision of a judicial procedure for the enforcement of State laws and City ordinances; assisting the Circuit Court Judges; maintaining and preserving documents; hearing criminal, traffic and civil cases; and protecting the welfare of children and families. Prevention and reduction of juvenile delinquency and the provision of constitutional and municipal services for the City of Portsmouth is also included.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ 18,675,212	\$ 19,367,374	\$ 692,162	4%

FY2014 Budget Comments

Most of the increase in this category results from increased ARC for the City retirement plans and the elimination of vacancy savings. Additional funds are included for salary supplements for the Commonwealth Attorney's office so that he can be competitive in recruiting for attorneys.

Public Safety

This business center includes the departments of Police, E-911, and Fire, Rescue and Emergency Services which address citizenry protection. Services include the protection and security of all citizens to include community-policing efforts, the provision of efficient fire prevention, fire suppression, emergency medical care, hazardous material response and disaster preparedness services for the citizens of Portsmouth.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ 62,733,194	\$ 63,323,573	\$ 590,379	1%

FY2014 Budget Comments

The Public Safety departments increase by 1%. The increase relates to the increased annual required contribution for the Fire & Police retirement plan.

Public Works/General Services

Public Works/General Services consists of the divisions of Mosquito Control, Stormwater Management, Streets and Highways, Engineering, Traffic Engineering, Properties Management, and Cemetery Perpetual Care. Services provided include integrated Mosquito Control Program, maintenance of city streets and alleys, management of construction and other infrastructure projects, cleaning and maintenance of city stormwater drainage system and management of facilities and properties in the City. The Stormwater Management Division also provides inspection programs for construction and other activities, and administers the City's Comprehensive Stormwater Management Plan to protect the environment and ensure compliance with state and federal environmental requirements.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ 14,911,317	\$ 15,507,454	\$ 596,137	4%

FY2014 Budget Comments

This budget area includes \$250,000 in additional paving funds to address potholes and other road improvements. An additional \$98,000 is budgeted for chemicals used by Mosquito Control.

Public Health

This business center includes the departments of Public Health, Behavioral Healthcare Services, Social Services and the Office of Comprehensive Services. These departments are dedicated to promoting, protecting and preserving a health and safe community, provide Mental Health Intellectual Disabilities, Substance Abuse and Prevention Services to the citizens of Portsmouth and enhance the quality of life by promoting safety and self-sufficiency through agency programs and community partnerships. The General Fund appropriation in Public Health represents the City's contribution to these organizations.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ 1,186,217	\$ 1,187,134	\$ 917	0%

FY2014 Budget Comments

No change is anticipated in the City's overall funding level.

Parks, Recreation and Cultural

The Parks, Recreation and Cultural business center includes City's parks, museums, and libraries. A separate fund accounts for the activities of the City's two golf courses.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ 10,413,693	\$ 10,499,764	\$ 86,071	1%

FY2014 Budget Comments

This budget category includes funds to maintain the newly opened Paradise Creek Nature Park.

Community and Economic Development

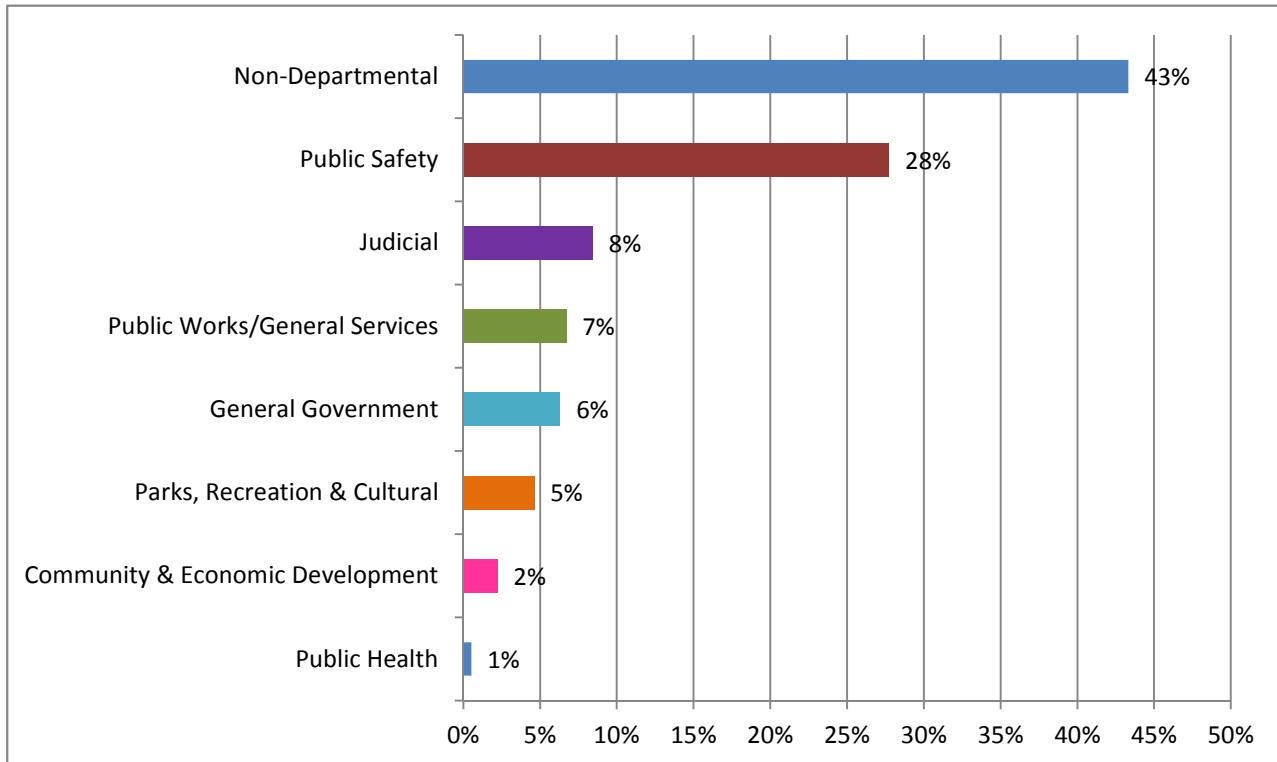
This business center includes the departments of Economic Development, Permits and Inspections and City Planning which address the City's overall development, marketing and planning needs. Services provided include the enforcement of the Commonwealth of Virginia's Building codes and assigned local regulations, coordination of new programs to promote new business development and the maintenance of existing businesses, and the provision of support for programs and activities related to the physical development and use of land in the City.

	FY2013 Adopted	FY2014 Adopted	Dollar Change	Percent Change
Expenditures	\$ 5,120,788	\$ 4,903,864	\$ (216,924)	-4%

FY2014 Budget Comments

The decrease in this area results from the elimination of 4 vacant Combination Inspector positions that are no longer needed.

GENERAL FUND EXPENDITURES FY2014 - BY BUSINESS CENTER



<u>Business Center</u>	FY2013 <u>Original</u>	FY2014 <u>Adopted</u>	Dollar Change
General Government	\$ 13,648,991	\$ 14,320,397	671,406
Non-Departmental	96,535,688	103,576,251	7,040,563
Judicial	18,675,212	19,367,374	692,162
Public Safety	62,733,194	63,323,573	590,379
Public Works/General Services	14,911,317	15,507,454	596,137
Public Health	1,186,217	1,187,134	917
Parks, Recreation & Cultural	10,413,693	10,499,764	86,071
Community Economic Development	5,120,788	4,903,864	(216,924)
	<u>\$ 223,225,100</u>	<u>\$ 232,685,811</u>	<u>9,460,711</u>

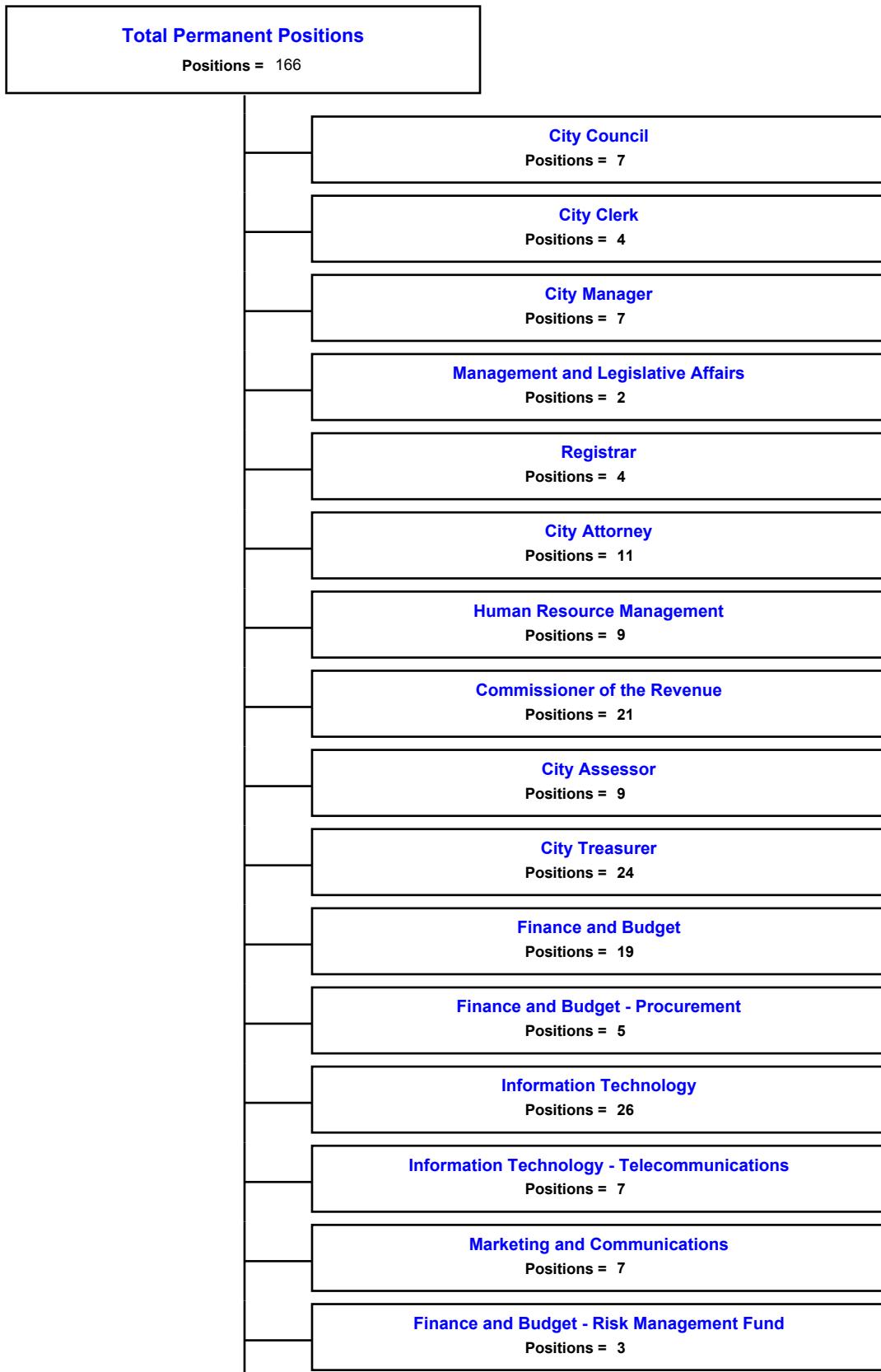
**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Business Center Index**

Organizational Chart	5 - 2
Business Center Summary	5 - 4
City Council	5 - 6
City Clerk	5 - 7
City Manager	5 - 8
Management Services and Legislative Services	5 - 9
Registrar	5 - 10
City Attorney	5 - 11
Human Resource Management	5 - 12
Civil Service Commission	5 - 13
Commissioner Of Revenue	5 - 14
City Assessor	5 - 15
City Treasurer	5 - 16
Finance and Budget	5 - 17
Finance and Budget - Procurement	5 - 18
Finance and Budget - Health Insurance Fund	5 - 19
Information Technology	5 - 20
Information Technology - Telecommunications	5 - 21
Marketing and Communications	5 - 22
Finance and Budget - Risk Management Fund	5 - 23
City Auditor	5 - 24

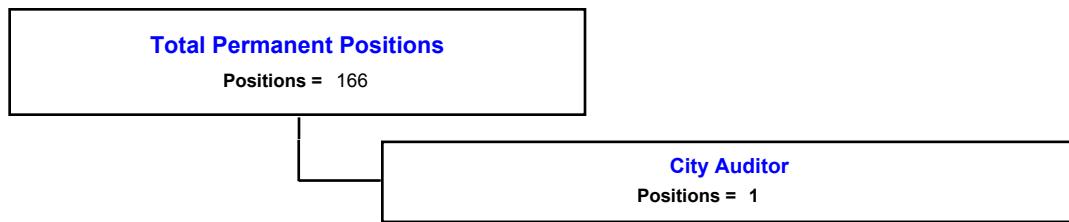
**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

General Government
Business Center Organizational Chart



**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Business Center Organizational Chart**



**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

General Government

Description of Services Provided

This business center includes the departments that provide the overall general administration of the City including:

- * City Council - serves, by law, as the governing body of the City of Portsmouth.
- * City Clerk - serves as the City's historian for filing and preservation of all books, records, official bond documents and papers.
- * City Manager - executes policies established by the City Council.
- * Management and Legislative Services - provides staff support for the Office of the City Manager and the Executive Management Team.
- * Registrar - responsible for providing the means by which qualified residents of the City can register and vote in accordance with state law.
- * City Attorney - provides full-time legal services on civil matters for the City.
- * Human Resource Management - responsible for maintenance and enforcement of all personnel policies and procedures, employee relations, administration of employee compensation and benefits, employment and recruitment, and employee training.
- * Civil Service Commission - responsible for administering entry-level and promotional exams to fire and police candidates in accordance with the needs of the departments and as provided by the Civil Service Commission.
- * Commissioner of Revenue - responsible for accurately identifying and assessing all sources of revenue to which the City is entitled by law, which is the basis for the Treasurer's tax bill mailings.
- * City Assessor - responsible for assessing all real property located in the City and providing the Commissioner of the Revenue with information necessary for billing.
- * City Treasurer - responsible for collecting, depositing, and investing all of the City's local, state, and federal revenue.
- * Finance and Budget - responsible for the financial and technical functions that provide accurate and timely information and services to citizens, other Departments and outside agencies.
- * Finance and Budget - Procurement - responsible for monitoring procurement processes to ensure compliance with state and local procurement laws and regulations.
- * Finance and Budget - Health Insurance Fund - accounts for the revenues and expenditures and reserve balances relating to the health insurance offered to the City employees.
- * Information Technology - provides technology and support for the centralized computer systems and supports the data processing needs of other divisions and agencies.
- * Information Technology - Telecommunications - responsible for the implementation and support of voice, data, wireless, radio and E911 communication systems.
- * Marketing and Communications - communicates information about the City to the community, the news media, and the staff of the City of Portsmouth.
- * Finance and Budget - Risk Management Fund - provides risk management and safety guidance to departments; pursues and collects reinsurance claims; manages OSHA compliance; and provides workers' compensation oversight.
- * City Auditor - reviews internal and management controls, and performs other tasks as directed by City Council.

City of Portsmouth
Fiscal Year 2014 Adopted Budget

General Government

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
City Assessor	734,222	803,351	803,351	841,142
City Attorney	2,002,994	1,375,839	1,375,839	1,470,889
City Auditor	-	-	-	121,698
City Clerk	308,291	313,121	313,121	320,013
City Council	280,954	320,245	420,245	328,497
City Manager	712,990	966,284	966,284	868,629
City Treasurer	1,756,414	1,778,015	1,778,015	1,894,172
Civil Service Commission	33,046	86,680	86,680	97,180
Commissioner of the Revenue	1,409,605	1,430,469	1,430,469	1,645,115
Finance and Budget	1,742,949	1,799,965	1,799,965	1,889,501
Finance and Budget - Health Insurance Fund	17,943,717	19,865,296	19,865,296	22,031,363
Finance and Budget - Procurement	949,850	1,076,753	1,076,753	1,116,988
Finance and Budget - Risk Management Fund	5,289,434	5,735,363	5,735,363	5,818,536
Human Resource Management	854,213	1,060,685	1,260,685	1,130,171
Information Technology	4,427,093	3,963,104	3,963,104	3,933,498
Information Technology - Telecommunications	1,011,227	1,163,490	1,163,490	1,126,812
Management and Legislative Affairs	339,771	404,312	404,312	400,036
Marketing and Communications	1,566,907	1,665,697	1,665,697	1,639,793
Registrar	518,961	567,575	567,575	556,573
Total Budget	41,882,639	44,376,244	44,676,244	47,230,606

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	13,211,167	13,648,991	13,948,991	14,320,397
810 Information Technology Fund	5,438,321	5,126,594	5,126,594	5,060,310
820 Risk Management Fund	5,289,434	5,735,363	5,735,363	5,818,536
830 Health Insurance Fund	17,943,717	19,865,296	19,865,296	22,031,363
Total Funding	41,882,639	44,376,244	44,676,244	47,230,606

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
City Council**

Business Unit Mission Statement

Vision Principles for the Year 2030 - Portsmouth City Council envisions a community and a government having the qualities set forth in these vision principles. City Council makes a commitment that it will strive to achieve this vision through its various official actions and decisions.

- * Change and New Directions
- * A Robust Economy for Working Men and Women
- * Leading Maritime Center
- * Lifelong Learning Community
- * Neighborhoods and a Sense of Community
- * Quality of Life
- * Efficient, Responsive Government
- * A Proud Military Community
- * Pride of Past

Description of Services Provided

* Portsmouth's City Council is the City government's legislative body responsible for policy-making and general oversight of the City's governmental operations.

* Council adopts ordinances, resolutions, and laws to ensure the health, safety, and welfare of the City's citizens.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	163,628	154,850	254,850	163,000
Benefits	51,772	66,425	66,425	66,476
Other Operating Expenses	60,379	93,825	93,825	93,825
Internal Service Charges	5,175	5,145	5,145	5,196
Net Budget	280,954	320,245	420,245	328,497
Total Budget	280,954	320,245	420,245	328,497

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	280,954	320,245	420,245	328,497
Total Funding	280,954	320,245	420,245	328,497

Strategic Goals

- * Provide strategic and policy direction
- * Engage community in City planning and programs
- * Ensure that the City is financially sustainable

Outcomes and Accomplishments

- * Maintained City's AA GO Bond Credit Rating
- * Ensured compliance with Council's Financial Policies
- * Reassessed and updated the City's long-term vision statements

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
City Clerk**

Business Unit Mission Statement

The Mission of the City Clerk is to maintain the Vision of City Council by providing an avenue that permits an accessible and accurate library of official public records, past and present.

Description of Services Provided

- * The City Clerk is appointed by the City Council and serves at their pleasure.
- * The office acts as the City's historian for filing and preservation of all books, records, official bond documents, and papers. These records are available for public review and inspection.
- * The Clerk is the custodian of the City's corporate seal and is the officer authorized to use and authenticate the seal.

The City Clerk's Office provides such services as:

- * the preparation of the City Council meeting agenda;
- * coordination of the daily activities and events of the City Council; City departments and citizen support; and
- * provision of records management for City contracts, ordinances and resolutions.

* The City Clerk's Office also serves as the coordinator and manager of the City Council Boards and Commissions' process and implementation.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	183,647	176,878	176,878	185,663
Benefits	76,387	76,214	76,214	76,289
Other Operating Expenses	19,192	29,806	29,806	29,806
Internal Service Charges	29,065	30,223	30,223	28,255
Net Budget	308,291	313,121	313,121	320,013
Total Budget	308,291	313,121	313,121	320,013

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	308,291	313,121	313,121	320,013
Total Funding	308,291	313,121	313,121	320,013

Strategic Goals

- * To maintain the Vision of City Council by providing an avenue that permits an accessible and accurate library of official public records, past and present.

Outcomes and Accomplishments

- * Provided a professional link between the citizens of Portsmouth and the decision makers for the City.

City of Portsmouth
Fiscal Year 2014 Adopted Budget

General Government
City Manager

Business Unit Mission Statement

The City Manager provides the framework and leadership in developing a high performance organization of public service providers.

Description of Services Provided

* The City Manager is the City's Chief Administrative and Executive Officer responsible for the management of daily service delivery and the implementation and administration of Council policies and ordinances.

* In accordance with the policies established by Council, the City Manager is responsible for the efficient administration of all City affairs.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	428,090	554,336	554,336	531,781
Allowances	27,406	30,400	30,400	9,600
Benefits	167,772	216,429	216,429	173,849
Other Operating Expenses	63,549	124,987	124,987	123,824
Internal Service Charges	26,173	40,132	40,132	29,575
Net Budget	712,990	966,284	966,284	868,629
Total Budget	712,990	966,284	966,284	868,629

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	712,990	966,284	966,284	868,629
Total Funding	712,990	966,284	966,284	868,629

Strategic Goals

- * Submit a structurally balanced budget to City Council
- * Promote economic and community development

Outcomes and Accomplishments

- * Engaged community stakeholders in public policy development
- * Proposed a Parks, Recreation & Leisure Services Master Plan in June 2012, which was adopted by City Council.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Management and Legislative Affairs**

Description of Services Provided

- * The Office of Management Services serves as staff support for the Office of the City Manager and the Executive Management Team.
- * The office maintains responsibility for coordinating and administering intergovernmental operations, which includes developing, coordinating, implementing, monitoring and advocating the state and federal legislative programs.
- * The staff is responsible for providing expert research on various subject matters and high-level analysis services for the City's special projects.
- * Management Services' staff monitors and participates on various local, regional and statewide boards, commissions and special committees.
- * The Management Services' staff also provides support services to City Council Members as requested.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	99,489	133,280	133,280	133,956
Benefits	29,457	46,829	46,829	39,615
Other Operating Expenses	193,516	206,783	206,783	207,886
Internal Service Charges	17,309	17,420	17,420	18,579
Net Budget	339,771	404,312	404,312	400,036
Total Budget	339,771	404,312	404,312	400,036

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	339,771	404,312	404,312	400,036
Total Funding	339,771	404,312	404,312	400,036

Strategic Goals

- * Monitor all Federal and State legislative activities to address those that will impact the city and its citizens; provide informational support to the City Manager
- * Preparation of legislative letters and other materials to ensure the city is in position to benefit from federal and state legislation
- * Preparation of any defensive materials needed to oppose legislation that may be detrimental to the city and its citizens
- * Continue the coordination and generation of grants for the city and work to enhance the pursuit of grant supplement strategic project and activities.

Outcomes and Accomplishments

- * Drafted and implemented the City's 2013 State Legislative Package
- * Drafted and implemented the City's 2013 Fiscal Legislative Package

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Registrar**

Business Unit Mission Statement

To provide the means by which qualified residents of the City can register and vote in accordance with state law. In addition the office has primary responsibility for protecting the integrity of the electoral process, improving voter registration and promoting voter education and participation.

Description of Services Provided

The General Registrar's Office provides the following services:

- * Voter Registration - Offered during normal business hours in City Hall and at the Division of Motor Vehicles located in the Churchland section. Annual registration drives are conducted in the Portsmouth's public high schools. There are 70 city locations where voter registration applications may be obtained, including libraries, schools, recreation centers, post offices, grocery stores, and businesses.
- * Public outreach - Documents and voting demonstrations including election information and information regarding candidates and elected officials are provided regularly to citizens, civic leagues, clubs, and organizations and the public schools.
- * Maintaining campaign finance reports, election results, and other public-election documents and making them available for public inspection upon request.
- * Election Officer Training - Prior to every election, officers of election are trained on the current election procedures and laws that guide them throughout election day.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	316,381	360,217	360,217	354,488
Allowances	17,982	17,982	17,982	17,982
Benefits	69,399	66,605	66,605	55,683
Other Operating Expenses	89,939	103,741	103,741	92,144
Internal Service Charges	25,261	19,030	19,030	36,276
	Net Budget	518,961	567,575	567,575
	Total Budget	518,961	567,575	567,575
	518,961	567,575	567,575	556,573

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	518,961	567,575	567,575	556,573
	Total Funding	518,961	567,575	567,575
	518,961	567,575	567,575	556,573

Strategic Goals

- * To protect the integrity of the electoral process.
- * To Improve voter registration and the electoral process for Portsmouth residents.
- * To promote voter participation among Portsmouth residents.
- * To promote voter education among Portsmouth residents.
- * To promote voter education in our schools.

Outcomes and Accomplishments

- * As of December 13, 2012, the number of registered voters is 65,096. Portsmouth had a 72% voter turnout for the November 6, 2012, General and Special Elections.

Major Budget Variances

Since Fiscal Year 2014 will not include a presidential election, the budget requests for part-time Salaries, Contractual-Security, Advertising, Rental-Land and Buildings, and Supplies - Office and Printing have been reduced by a combined \$28,124.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
City Attorney**

Business Unit Mission Statement

The Mission of the City Attorney's Office is to provide the highest quality legal advice and representation to City Council, the City Manager, and all City departments, boards and commissions, and agencies. The City Attorney's Office will work to facilitate achievement of City Council's Vision Statement and all other City goals through the development and use of efficient, effective, and creative legal strategies.

Description of Services Provided

* The City Attorney's Office advises the City Council on all legal matters, drafts Council ordinances and resolutions, and serves as the legal advisor to City staff and to City Boards and Commissions.

* The Office asserts and defends the City's interests in civil litigation and enforcement of the City Code, collects City debts, assists in responding to Freedom of Information Act requests, drafts and reviews contracts, and prepares deeds and other legal documents necessary to the conduct of public business.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	901,423	858,592	858,592	939,437
Allowances	10,320	24,944	24,944	19,320
Benefits	260,994	261,780	261,780	273,587
Other Operating Expenses	792,006	203,115	203,115	203,115
Internal Service Charges	38,251	27,408	27,408	35,430
	Net Budget	2,002,994	1,375,839	1,375,839
	Total Budget	2,002,994	1,375,839	1,375,839
	 	 	 	
	 	 	 	

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	2,002,994	1,375,839	1,375,839	1,470,889
	Total Funding	2,002,994	1,375,839	1,375,839
	 	 	 	

Strategic Goals

* Provide legal advice and counsel to City officers and employees

Outcomes and Accomplishments

* Successfully defended the City in a number of legal issues.

Major Budget Variances

The trend most impacting the City Attorney's Office is the difficulty in providing sufficient legal services on a day-to-day basis in light of required budget reductions. This need, together with the continuing emphasis on environmental codes enforcement and the defense needs generated by general liability claims, particularly employment law and claims against police officers, will continue to require the retention of outside legal counsel.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Human Resource Management**

Business Unit Mission Statement

To provide and assist departments with maintaining a highly motivated work force equipped with the skills required to promote a high performance organization in order to deliver high quality and cost effective services to the citizens of Portsmouth.

We are committed to serve as a role model, by delivering quality Human Resource Management services in an environment that exemplifies competence, growth, equity, flexibility, diversity and accountability while recognizing that City employees are our number one priority. Based on these initiatives, we will contribute and enhance the quality of life of our residents while improving the community as a whole.

Description of Services Provided

The Department of Human Resource Management provides a centralized, full-service human resource function for approximately 95,500 citizens, 30 departments and over 2,500 full-time, part-time and Constitutional Office employees and 1,500 retirees including Employee Relations, Benefits Administration, Recruitment and Employment, HR Administration of laws and policies, Pay and Classification, Training and Development, Civil Service Commission, and Citywide Programs.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	375,112	456,104	456,104	465,870
Benefits	118,184	132,727	132,727	139,739
Other Operating Expenses	275,530	384,761	584,761	434,761
Internal Service Charges	85,388	87,093	87,093	89,801
Net Budget	854,213	1,060,685	1,260,685	1,130,171
Total Budget	854,213	1,060,685	1,260,685	1,130,171

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	854,213	1,060,685	1,260,685	1,130,171
Total Funding	854,213	1,060,685	1,260,685	1,130,171

Strategic Goals

- * The Department will advance recruitment efforts utilizing innovative services to assist City departments in attracting well-qualified applicants, while continuing to train, develop and grow existing employees.
- * The Department will continue to build our human capacity by investing in our employees, realizing that City employees are a priority, through enhanced training programs to further develop and maintain energetic, highly skilled and productive employees.
- * The Department will continue to preserve and promote the strategic leadership of Human Resource Management through innovative business and people strategies.

Outcomes and Accomplishments

- * Our recruitment efforts have resulted in receiving over 4,500 applications, hiring approximately 400 employees and promoting nearly 100 current employees.
- * Processed benefit paperwork internally and externally with vendors submitted for new hires, status changes and terminations for approximately 1,700 full-time employees, to include Constitutional Office employees.
- * Consulted with employees and Department Heads on employee relations matters dealing with Standards of Conduct, Grievance Procedure, Equal Employment Opportunity and the Americans with Disabilities Act, which encompasses approximately 40% of our workload.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Civil Service Commission**

Business Unit Mission Statement

The Civil Service Commission is appointed by the judges of the Circuit Court of the City of Portsmouth and provides oversight of the Civil Service Commission. The Department of Human Resource Management provides professional staff support to the Commission in all areas of its operation.

The Department of Human Resource Management serves as the liaison to the Civil Service Commission for the Fire and Police Departments regarding the administration of Civil Service Rules, recruitment, testing, promotion and appeals for eligibility, discipline and other employment related matters of the protective service employees and applicants.

Description of Services Provided

- * Administer entry-level and promotional exams to fire and police candidates in accordance with the needs of the departments and as approved by the Civil Service Commission.
- * Provide timely processing and resolution of question, inquiries and concerns from protective service employees and candidates.
- * Provide timely response and explanation of hiring procedures and all Civil Service Rules to applicants, employees and management staff of the Fire and Police Department.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	33,046	86,680	86,680	97,180
Net Budget	33,046	86,680	86,680	97,180
Total Budget	33,046	86,680	86,680	97,180

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	33,046	86,680	86,680	97,180
Total Funding	33,046	86,680	86,680	97,180

Strategic Goals

During the budget year, the Department of Human Resource Management will assist the Civil Service Commission in undertaking the goals and initiatives that relate directly to the Department's mission and City Council's Vision Principles of Neighborhoods and a Sense of Community, Quality of Life, Efficient and Responsive Government, Lifelong Learning Community and Change and New Directions.

Outcomes and Accomplishments

- * Administered the application process for Police Officer to over 580 applicants and administered the entry-level exam to nearly 400 candidates.
- * Continued administration of the hiring process for Firefighter from the last entry-level exam with nearly 700 applicants.
- * Coordinated 4 Quarterly Meetings and prepared meeting documents for each member of the Commission.
- * Prepared and submitted required documentation for reappointment of 2 Commissioners and new appointment for 1 Commissioner.
- * Since 2007, continued coordination with the City Attorney's Office and the Fire Department regarding the Department of Justice matters.
- * Continued preparations for biennial Civil Service Promotional Exam to test over 400 eligible candidates in April 2013.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Commissioner of the Revenue**

Business Unit Mission Statement

The Commissioner of the Revenue is a Constitutional Officer elected by the citizens for a four-year term. The Office of the Commissioner of the Revenue is the chief tax assessor, both individual and commercial, for the City of Portsmouth. The Mission of the Office of the Commissioner of the Revenue is to ensure equitable assessment and proper compliance of all state and local tax codes as they pertain to personal property, state income, business licenses, food, alcohol, lodging, amusement and short term rental taxes. As a Constitutional Officer, elected by the people, we value accuracy, helpfulness, courtesy, respect, integrity and fairness to the public.

We provide these services for the Citizens of Portsmouth and to aid in the continued growth of our community.

Description of Services Provided

The Commissioner of the Revenue provides services through the following units: Business License Unit, Business Personal Property Unit, Personal Property Unit, State Income Tax Unit, Fiduciary Tax Unit, Audit Service Unit, Tax Relief Unit, and the Compliance Unit.

*DMV Select is a taxpayer outreach service that provides titles, registrations, and a limited number of other DMV services.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	832,808	751,980	751,980	847,457
Allowances	31,070	34,392	34,392	34,391
Benefits	237,227	259,205	259,205	261,817
Other Operating Expenses	98,155	169,983	169,983	255,583
Internal Service Charges	210,345	214,909	214,909	245,867
	Net Budget	1,409,605	1,430,469	1,430,469
	Total Budget	1,409,605	1,430,469	1,645,115
	 	 	 	
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,409,605	1,430,469	1,430,469	1,645,115
	Total Funding	1,409,605	1,430,469	1,645,115
	 	 	 	

Strategic Goals

- * Continued lifelong education of citizens about the existing tax system and serving as a resource to local and state officials.
- * Delivering fair and reasonable assessments of personal property and treating all individuals and businesses, regardless of their size or status, as equal in the eyes of the law.
- * Maximizing the collection of taxes and fees so new revenue sources do not have to be established, or current sources to support the General Fund and Council's Vision of Bold New Leadership.
- * Promoting professionalism through rigorous certification programs available resulting in improved operating results and increased productivity.

Outcomes and Accomplishments

- * Sixth year of successful operation of the Portsmouth DMV Select office with over 142,814 transactions to date
- * Formalized corporate communications with new and proposed businesses to gather early revenue data needed to begin the process of realizing future return on investment funds associated with the City's economic development projects
- * Processed over 12,000 state income tax and estimated returns

City of Portsmouth
Fiscal Year 2014 Adopted Budget

General Government
City Assessor

Business Unit Mission Statement

The mission of the City Assessor's Office is to annually appraise all real property throughout the city, in a fair and equitable manner as mandated in accordance with the Code of Virginia and the professional guidelines set forth by the International Association of Assessing Officers. The office will carry out its mission in a courteous, efficient and professional manner with a well trained staff dedicated to the service of the citizens of the City of Portsmouth..

Description of Services Provided

In addition to determining property values, the Assessor's Office also handles the following:

- * Maintains property ownership changes
- * Keeps an updated record of building descriptions and property characteristics
- * Retains and updates maps of parcel boundaries within the jurisdiction
- * Tracks properties eligible for exemption
- * Analyzes trends in property sales, home prices, construction and renovation costs, and rents on commercial and industrial properties.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	366,013	390,006	390,006	418,428
Benefits	151,776	175,649	175,649	169,537
Other Operating Expenses	32,767	37,861	37,861	44,900
Internal Service Charges	183,666	199,835	199,835	208,277
	Net Budget	734,222	803,351	803,351
	Total Budget	734,222	803,351	841,142

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	734,222	803,351	803,351	841,142
	Total Funding	734,222	803,351	803,351

Strategic Goals

To fairly and equitably appraise all real property in Portsmouth with the following goals in mind:

- * Maintaining a highly motivated staff of competent, professional appraisers who are receptive to citizen's concerns and willing to participate in continuing professional training opportunities.
- * Maintaining taxpayer confidence in the assessment process through fair, open and efficient administration of the assessment function and encouraging citizen participation in the process.
- * Maintaining open lines of communication with City Management and providing timely and accurate information when requested.
- * Maintaining a database which provides accurate, up to date data on every individual parcel in the City and making said database available to the general public.

Outcomes and Accomplishments

- * During the past fiscal year, appraised 36,124 parcels: 32,657 Residential; 3,345 Commercial; and 122 Industrial
- * The addition of numerous commercial assessments, including Hamilton Place Phase 2, CVS, Harris Teeter and the new Jordan Bridge.
- * Additional residential assessments include, but not limited to, continued growth at Seaboard Square, Westbury, New Port and First Watch.
- * Further redefined and expanded the assessor neighborhoods to ensure fairness and equitability in assessments in the specific market areas/neighborhoods.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
City Treasurer**

Business Unit Mission Statement

The City Treasurer is a Constitutional Officer, elected by the citizens for a four-year term. The Treasurer is responsible for the receipt and collection of all revenues due the City; the safekeeping of those revenues; investment of excess funds; and the appropriate disbursement of funds. The Treasurer is also responsible for the collection of State Income Taxes, State Estimated Income Taxes, as well as the proper safekeeping, accounting and timely deposit of these funds in the Depository of the Commonwealth of Virginia.

Description of Services Provided

The Office of the City Treasurer serves the public and all City departments as the central location for the collection, safekeeping, and accounting distribution of all revenues including Real Estate Taxes, Personal Property Taxes, License Tax, Permit Fees, State Income Taxes, Court, Sheriff and Clerk Fees, Food and Beverage Taxes, and Leisure Services Fees, Dog License, Bicycle License, Emergency Medical Services(EMS) Parking Violations and Library Fees. The Office also receives the funds for various programs and grants from the State and Federal levels of government. The Treasurer is responsible for the investment management of general funds and the maintenance of financial records in cooperation with the Chief Financial Officer.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	819,361	839,310	839,310	889,314
Allowances	97,060	94,786	94,786	91,692
Benefits	290,969	295,140	295,140	303,121
Other Operating Expenses	224,358	228,570	228,570	243,061
Internal Service Charges	324,665	320,209	320,209	366,984
Net Budget	1,756,414	1,778,015	1,778,015	1,894,172
Total Budget	1,756,414	1,778,015	1,778,015	1,894,172

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,756,414	1,778,015	1,778,015	1,894,172
Total Funding	1,756,414	1,778,015	1,778,015	1,894,172

Strategic Goals

- * Provide excellent customer service to all citizens in a courteous, professional and compassionate manner.
- * Utilize all resources and available collection options authorized by the Code of Virginia and the Portsmouth City Code to effectively collect revenues due the City of Portsmouth in a timely manner.
- * Maintain a professional and competent staff by offering continuing educational opportunities through the Treasurers Association of Virginia Career Development Program.
- * Maintain the performance standards of accountabilities that results in the Treasurers of Association "Award of Accreditation."
- * Maintain a collection rate for the 12 month period immediately following the tax due date of not less than 95% for Real Estate and not less than 90% for Personal Property.

Outcomes and Accomplishments

- * The Office of the City Treasurer has received the Award of Accreditation from the Treasurers' Association of Virginia for Fiscal Year ended June 30, 2012. This award is based upon the attainment and compliance with standards of excellence in performing the duties of the Office of the Treasurer.
- * Fifteen Deputy Treasurers have attained "Master Deputy Treasurer" certification from the Treasurers' Association of Virginia in cooperation with the University of Virginia's Weldon Cooper Center for Public Service.
- * The Treasurer has maintained the designation of "Master Governmental Treasurer" as awarded by the University of Virginia's Weldon Cooper Center for Public Service.
- * Enhanced the collection of all revenues due the City by adding the use of all major credit cards at both the City Hall Office and the Churchland Branch of the Treasurer's Office.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Finance and Budget**

Business Unit Mission Statement

The mission of the Finance Department is to provide excellent stewardship of City of Portsmouth's resources, to promote fiscal accountability, and to provide financial expertise and quality information to city council, city administration, and citizens in compliance with legal requirements, generally accepted accounting principles and city policies.

Description of Services Provided

- * Finance has responsibility and administration of four major areas: accounting and disbursements, budget, city retirement systems, and debt.
- * Finance monitors and complies with pronouncements issued by Governmental Accounting Standards Board (GASB) which dictates the technical accounting standards that government must follow in preparing its financial statements.
- * Grants received by the City from grantors such as federal, state, and private foundations normally include provisions pertaining to financial and programmatic reporting in which Finance is integrally involved.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	888,068	962,696	847,696	1,038,410
Benefits	289,495	350,604	350,604	314,288
Other Operating Expenses	272,235	216,685	331,685	234,970
Internal Service Charges	293,151	269,980	269,980	301,833
Net Budget	1,742,949	1,799,965	1,799,965	1,889,501
Total Budget	1,742,949	1,799,965	1,799,965	1,889,501

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,742,949	1,799,965	1,799,965	1,889,501
Total Funding	1,742,949	1,799,965	1,799,965	1,889,501

Strategic Goals

- * Provide long-term financial stability to the City through effective expenditure control, revenue monitoring, responsible purchasing, and accounting and pension administration practices.
- * Recommend strategies to ensure the financial sustainability of the City's pension plans.

Outcomes and Accomplishments

The City of Portsmouth is the recipient of the Excellence in Financial Reporting Award (2011 CAFR) as well as the Distinguished Biennial Budget Presentation Award (2012/2013) from the Government Finance Officers Association (GFOA). These prestigious and coveted national awards are a testimony to the dedication and competence of the Finance Department's employees and leadership.

Finance partnered with Scott & Stringfellow/New York Life (S&S/NYL) in order to provide its active and retired members of the PSRS and F&P retirement systems access to interactive voice response and secure internet information pertaining to the member's account information. S&S/NYL also provides actuarial services. Most importantly, S&S/NYL manages the pensions' assets in accordance with the Board's direction.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Finance and Budget - Procurement**

Business Unit Mission Statement

The mission of the Procurement Division of Finance is to promote and enhance relationships between the City of Portsmouth and vendors, as well as provide all services necessary to maintain a high quality of life of Portsmouth citizens and employees.

Description of Services Provided

- * Maintain successful business relationships between the City and vendors who provide the government with goods and services, particularly emphasizing partnerships with Small, Women, and Minority (SWAM) businesses;
- * Monitor procurement processes to ensure compliance with state and local procurement laws and regulations;
- * Ensure timely responses to departmental procurement needs;
- * Provide mailroom services for internal and USPS mail pieces.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	222,480	213,728	213,728	226,438
Benefits	67,724	79,053	79,053	70,872
Other Operating Expenses	571,559	702,500	702,500	752,500
Internal Service Charges	88,087	81,472	81,472	67,178
Net Budget	949,850	1,076,753	1,076,753	1,116,988
Total Budget	949,850	1,076,753	1,076,753	1,116,988

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	949,850	1,076,753	1,076,753	1,116,988
Total Funding	949,850	1,076,753	1,076,753	1,116,988

Strategic Goals

- * Analyze and implement offsite record storage for various departments
- * Complete the examination of MUNIS modules for full implementation or abandonment
- * Supplement and enhance team's procurement knowledge, bid and contract writing skills
- * Complete cross-training of procurement related duties and responsibilities
- * Establish a contract tracking and monitoring system
- * Complete the examination of offsite mailing handling for possible implementation
- * Continue the coordination of the generation of grant for the city and work to enhance the pursuit of grants supplement strategic project and activities
- * Continue the implementation of Finance Directives to establish written policies and guidelines
- * Support the city departments through the preparation of RFPs, RFIs and Bids

Outcomes and Accomplishments

- * The division was successful in its fiscal year activities by procuring and delivering goods and services to the respective City user departments without incurring any formal challenges to its processes and procedures.
- * Additional enhancements to the procurement process were made as multiple accounts at a variety of retailers were terminated.
- * Expanded use of purchase cards was implemented to accommodate the daily small purchases essential to the City's operation.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Finance and Budget - Health Insurance Fund**

Business Unit Mission Statement

Health Insurance Fund - To provide adequate health and dental insurance coverage to City employees and eligible retirees at a reasonable cost to both parties.

OPEB - To adequately fund liabilities associated with Other Post Employment Benefits(OPEB) in accordance with Governmental Accounting Standards Board (GASB) Statement 45 requirements.

Description of Services Provided

Health Insurance Fund - This fund is designed to pool the city's employer contributions, retiree, and city employee medical and dental health contributions for the purpose of administering the City's self funded health insurance program.

OPEB Fund - The City complies with financial accounting and reporting requirements as it pertains to the liability associated with promised health care benefits. GASB 45 requires governments to report the total liability associated with OPEB as determined on a biennial basis by an actuary. However, GASB 45 does not require governments to fully fund the Annual Required Contribution (ARC).

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	17,943,717	19,865,296	19,865,296	22,031,363
Net Budget	17,943,717	19,865,296	19,865,296	22,031,363
Total Budget	17,943,717	19,865,296	19,865,296	22,031,363

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
830 Health Insurance Fund	17,943,717	19,865,296	19,865,296	22,031,363
Total Funding	17,943,717	19,865,296	19,865,296	22,031,363

Strategic Goals

- * Continue to provide health care coverage to employees and retirees in the most cost effective way possible.
- * Partner with Portsmouth Public Schools to explore combining insurance plans to minimize the overall cost to taxpayers.
- * Implement the provisions of the Federal Healthcare Reform Act.

Outcomes and Accomplishments

- * 91% of enrolled employees and retirees have elected HMO plan, which seeks to contain costs through preventive care.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Information Technology**

Business Unit Mission Statement

The Department of Information Technology is an internal service agency responsible for planning, development, implementation and support of computer technology, information systems, and telecommunications for City Departments and agencies. The department provides technology related resources to our customers and strives to provide a reliable network, dependable computing infrastructure, responsive help desk services and information systems to enhance productivity. Our primary goal is to deploy solutions for our customers to improve their efficiency and effectiveness in serving the citizens of Portsmouth.

Description of Services Provided

- * Strategic Technology Planning
- * Computer Equipment Installation and Support
- * Software Development and Acquisition
- * Database and System Administration
- * Geographic Information Systems
- * Computer Operations
- * Helpdesk/Microcomputer Support
- * Local Area Data Networks (LANs)

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	1,549,646	1,527,195	1,527,195	1,577,248
Benefits	860,398	705,121	705,121	744,201
Other Operating Expenses	1,256,252	1,403,937	1,403,937	1,406,198
Internal Service Charges	-	3,851	3,851	3,851
Capital Outlay	760,797	323,000	323,000	202,000
Net Budget	4,427,093	3,963,104	3,963,104	3,933,498
Total Budget	4,427,093	3,963,104	3,963,104	3,933,498

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
810 Information Technology Fund	4,427,093	3,963,104	3,963,104	3,933,498
Total Funding	4,427,093	3,963,104	3,963,104	3,933,498

Strategic Goals

- * Technology solutions to improve efficiency.
- * Software automation of city services.
- * Reliable and responsive computing and networking services.
- * Timely, cost-effective help desk services and support.
- * Customer friendly E-Gov services.
- * Dependable real-time databases meeting information needs.
- * GIS applications and services supporting land based decision makers.
- * Productive computer operations meeting task schedules.

Outcomes and Accomplishments

- * Consolidated servers with Virtual machine software (VMware).
- * Started implementation of a disaster recovery and backup site.
- * Implemented an electronic medical records system.
- * Installed a recreation management system.
- * Upgraded the city and school financial systems.
- * Started the implementation of a new computer mass appraisal system.
- * Implemented eConnect for Internet access to Permits.
- * Hosted the city website in cloud technology.
- * Opened the new courthouse with advanced technology.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Information Technology - Telecommunications**

Business Unit Mission Statement

Telecommunications is a division of the Department of Information Technology and is responsible for implementation and support of voice, data, wireless, radio, and E911 communication systems. The primary function of the department is to develop an electronic communication infrastructure between facilities, departments, employees and citizens. We strive to provide reliable and effective communications technology to make information available to those who need it, when they need it and where they need it. We believe timely communication is the cornerstone to developing a responsive and knowledge-based organization that works to meet the needs of its citizens.

Description of Services Provided

- * Voice Telecommunications
- * Data, Voice and Video Networking
- * Wireless Communications
- * Radio 700MHz Communications
- * E911 Technology

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	284,394	305,646	305,646	304,876
Allowances	1,176	4,317	4,317	1,080
Benefits	96,547	116,887	116,887	98,426
Other Operating Expenses	304,118	361,140	361,140	367,630
Capital Outlay	324,993	375,500	375,500	354,800
Net Budget	1,011,227	1,163,490	1,163,490	1,126,812
Total Budget	1,011,227	1,163,490	1,163,490	1,126,812

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
810 Information Technology Fund	1,011,227	1,163,490	1,163,490	1,126,812
Total Funding	1,011,227	1,163,490	1,163,490	1,126,812

Strategic Goals

- * Dependable and clear radio communications.
- * Interoperability with multi-jurisdictions and agencies.
- * Responsive and reliable 911 emergency communications technology.
- * Network response times of less than three seconds on major applications.
- * Network availability of 99.9% during business hours.
- * Voice communication systems satisfying customer needs.
- * Cost effective voice communication services.

Outcomes and Accomplishments

- * Upgraded the city network to MetroE for increased bandwidth capacity.
- * Completed the second phase of the FCC Rebanding program.
- * Developed a radio system upgrade plan.
- * Expanded the implementation of wireless networking technology.
- * Replaced and upgraded core network equipment.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Marketing and Communications**

Business Unit Mission Statement

Marketing and Communications promotes strategic, creative and innovative communications solutions that align with Destination Portsmouth and Council's Economic Development initiative and build integrity with all of our constituents with a focus on our assets in a cost-effective and sustainable manner.

Description of Services Provided

- * Serves as brand stewards in an effort to manage compliance and image consistency
- * Provides a full line of marketing and communications solutions through a cost-effective media mix
- * Formulates plans to increase image and create top-of-mind awareness of Portsmouth's marketable products
- * Provides creative design, media placement and public/media relations, and serves as a clearinghouse for brand compliance
- * Uses electronic communications/relations: social, web design/interactive media, media relations, eblasts
- * Uses electronic media: Portsmouth Community Television (PCTV) to produce programming and communicate to the citizens of Portsmouth and the Hampton Roads region
- * Represents City at meetings in an effort to collaborate with community leaders and regional efforts
- * Collaborates with Economic Development and assists with business retention efforts

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	494,246	556,303	456,303	466,099
Benefits	142,746	173,782	173,782	134,866
Other Operating Expenses	833,924	830,309	930,309	930,309
Internal Service Charges	29,901	30,303	30,303	33,519
Capital Outlay	66,091	75,000	75,000	75,000
Net Budget	1,566,907	1,665,697	1,665,697	1,639,793
Total Budget	1,566,907	1,665,697	1,665,697	1,639,793

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,566,907	1,665,697	1,665,697	1,639,793
Total Funding	1,566,907	1,665,697	1,665,697	1,639,793

Strategic Goals

- * Unified & Consistent Voice: Enhance marketing and communications in an effort to project a clear and unified voice across all functional areas using a multi-media strategy.
- * Return-On-Investment (ROI): Maximize the potential of business and community relationships and partnerships to increase the value of media buy and top-of-mind awareness.
- * Position and Placement: Expand branding and marketing strategies to enhance and improve Portsmouth's position and product placement in the Hampton Roads marketplace.
- * Marketable Assets: Brand and cultivate interest in marketable products on a consistent basis by using an integrated marketing approach to create impact.
- * Economic Development: Build synergy and enhance image internally and externally in an effort to retain business, foster an environment that is conducive to effective cultivation of business development, enhance our image, and change perceptions.
- * Destination Portsmouth: Support planning initiatives in an effort to improve and enhance Portsmouth as a sense of place/destination within the heart of Hampton Roads.
- * PCTV: Reorganize, realign, and rebrand the City's municipal channel as a primary marketing and communications tool to reach the citizens of Portsmouth and Hampton Roads (i.e. Verizon FiOS subscribers)

Outcomes and Accomplishments

- * Completed the 2012 Customer Satisfaction Citizen Survey
- * Collaborated with PortsEvents to promote and produce the Concerts in the Courtyard Music Series at PACC
- * Collaborated with Olde Towne Business Association to promote the Annual Arts & Antiques Open House
- * Coordinated, produced and promoted the Grand Opening for the Portsmouth Judicial Center

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**General Government
Finance and Budget - Risk Management Fund**

Business Unit Mission Statement

The mission of the Risk Management Division of Finance is to actively protect the present and future assets of the City of Portsmouth, thereby helping ensure its financial integrity and enhancing its ability to provide the services needed to maintain a high quality of life for its employees, citizens and visitors.

Description of Services Provided

Provide risk management and safety guidance to departments; pursue and collect reinsurance claims; provide annual safety and wellness programs; manage OSHA compliance; and provide workers compensation oversight.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	226,576	204,206	149,206	229,496
Benefits	110,727	50,305	50,305	53,528
Other Operating Expenses	4,542,131	5,480,852	5,535,852	5,535,512
Transfers	410,000	-	-	-
Net Budget	5,289,434	5,735,363	5,735,363	5,818,536
Total Budget	5,289,434	5,735,363	5,735,363	5,818,536

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
820 Risk Management Fund	5,289,434	5,735,363	5,735,363	5,818,536
Total Funding	5,289,434	5,735,363	5,735,363	5,818,536

Strategic Goals

- * To institute and implement a work culture of safety for both the City and the Schools.
- * To reduce the Workers' Compensation and Liability claims by 15% and strive to increase all insurance claim recoveries.
- * To maintain timely reporting to federal, state and local agencies.
- * Complete OSHA/VOSH inspections to ensure compliance per agency guidelines.
- * Implement a citywide safety program.

Outcomes and Accomplishments

- * Implementation of the Certificate of Insurance module for the CSS Stars risk management software.
- * Met Federal and State reporting guidelines.
- * Audited all Workers' Compensation and Liability claims for compliance with the Workers' Compensation Act and Insurance industry best practice guidelines.
- * Successfully accomplished insurance renewals for the city and the schools.
- * Assisted all city departments and schools inquiries regarding all Workers' Compensation, Liability claims and Safety concerns.

City of Portsmouth
Fiscal Year 2014 Adopted Budget

General Government
City Auditor

Business Unit Mission Statement

The Office of the City Auditor provides assistance to management in monitoring the design and proper functioning of internal control policies and procedures.

Description of Services Provided

- * Reviews expenditures of City funds

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	-	-	-	90,000
Benefits	-	-	-	25,698
Other Operating Expenses	-	-	-	6,000
Net Budget	-	-	-	121,698
Total Budget	-	-	-	121,698
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Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	-	-	-	121,698
Total Funding	-	-	-	121,698

Strategic Goals

- * To provide assistance to management in monitoring the design and proper functioning of internal control policies and procedures.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Non-Departmental
Business Center Index**

Organizational Chart	6 - 2
Business Center Summary	6 - 3
Non-departmental	6 - 4
Transfers and Contingencies	6 - 5
Public Transportation	6 - 6
Debt Service	6 - 7
Support to Civic & Cultural Organizations	6 - 8

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Non-Departmental
Business Center Organizational Chart**



**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Non-Departmental

Description of Services Provided

This business center includes non-specific departmental functions including Public Transportation (HRT), Virginia Sports Hall of Fame, Hampton Roads Planning District Commission and the Military and Federal Facilities Alliance. The Transfers and Contingencies section contains transfers from the General Fund to other operating funds. Also included in this business center is the transfer of local tax support to the School's operating fund totaling \$46 million, as well as the City's support to Civic Organizations.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Debt Service	56,279,695	22,947,841	22,947,841	25,600,108
Non-Departmental	11,158,205	11,580,306	11,907,747	13,603,643
Public Transportation	1,677,597	2,773,549	2,773,549	3,047,838
Support to Civic & Cultural Organizations	329,428	328,024	328,024	415,926
Transfers and Contingencies	60,956,148	58,905,968	64,105,968	60,908,736
Total Budget	130,401,073	96,535,688	102,063,129	103,576,251

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	130,401,073	96,535,688	102,063,129	103,576,251
Total Funding	130,401,073	96,535,688	102,063,129	103,576,251

City of Portsmouth
Fiscal Year 2014 Adopted Budget

Non-Departmental
Non-Departmental

Business Unit Mission Statement

The Non-Departmental section accounts for services and costs not related to specific departments or agencies.

Description of Services Provided

Included in this section are allocations for contractual obligations or community services supported by the City. Reflected in FY2014 is \$2 million in tax relief for the Elderly and Disabled citizens (Senior Citizen Tax Relief). For FY, this budget includes the cost of a 3% raise for general employees, continuing the step pay plan for sworn Police and Fire personnel, the City's share of retiree medical costs. Jail per-diem cost increases are also reflected.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	-	-22,500	-22,500	1,613,282
Benefits	813,508	893,601	893,601	1,995,669
Contractual-Jail Per Diem	3,553,860	3,924,630	3,989,806	4,275,063
Contractual-Other	9,004	-	-	-
Util-Water Hydrant Chgs	298,440	298,440	298,440	298,440
Tele-Telephone	507,989	621,500	621,500	621,500
Tele-Telephone Cellular	73,278	180,000	180,000	180,000
Training-Department Head	-	10,000	10,000	10,000
Purchase Card	100,836	-	-	-
Contingency-Public Health Dept	-	-	100,473	-
RETIREE BONUS	612,840	-	-	-
Line of Duty for Public Safety	134,339	295,000	295,000	295,000
Civ Orgs-Eastern VA Med School	45,000	45,000	45,000	45,000
Civ Orgs-HR Planning District	183,894	183,757	183,757	183,757
Civ Orgs-Sports Hall of Fame	550,000	350,000	350,000	850,000
Civ Orgs-Milit/Fed Fac Allianc	49,257	49,257	49,257	49,257
Civ Orgs-Comm. Health Center	76,198	76,198	76,198	76,198
Civ Orgs-Portsmouth Partnersh	25,000	25,000	25,000	25,000
Civ Orgs-Natl League Cities	8,743	7,816	7,816	7,816
PA-Hospitalization of Indigent	-	10,000	10,000	10,000
Sr Citizen Tax Relief	1,982,641	2,500,000	2,500,000	2,000,000
Business Retention	73,750	-	-	-
Outside Agency-CCDI	-	-	161,792	-
Enterprise Zone Rebates	-	-	-	40,000
State Aid Budget Reductions	1,123,481	1,124,384	1,124,384	-
Emergency Drought Funding-Golf	-	50,000	50,000	50,000
Recreation Initiatives	58,152	-	-	-
Bad Debt Expense	-69,401	-	-	-
Internal Service Charges	947,396	958,223	958,223	977,661
Net Budget	11,158,205	11,580,306	11,907,747	13,603,643
Total Budget	11,158,205	11,580,306	11,907,747	13,603,643

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	11,158,205	11,580,306	11,907,747	13,603,643
Total Funding	11,158,205	11,580,306	11,907,747	13,603,643

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Non-Departmental
Transfers and Contingencies**

Business Unit Mission Statement

This section of the budget acts as a financial transaction conduit between the General Fund and other funds.

Description of Services Provided

In order to provide for the City's share of funding for certain programs, the Transfers and Contingencies section contains transfers from the General Fund to other funds such as Behavioral Healthcare, Social Services, Comprehensive Services, the Capital Improvement Program, and the largest contribution to Portsmouth Public Schools for the City's local share commitment for public education.

To provide for the necessary resources to pay for the costs of goods and services not contemplated during the budget preparation, a General Fund budget contingency is also included in this section

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Contingency-Other Operating	8,664	477,231	477,231	390,497
Net Budget	8,664	477,231	477,231	390,497
Trans to Public Schools Oper	49,571,413	48,871,532	53,771,532	47,300,000
Trans to CIP Fund	2,495,000	-	300,000	4,516,039
Transfer to Courts Cap Reserve	1,818,803	-	-	-
Trans to BHS Fund	365,988	595,731	595,731	692,413
Trans to Social Services Fund	5,042,639	4,772,167	4,772,167	4,772,167
Trans to Community Services	911,667	2,764,093	2,764,093	1,529,079
Trans to Grants Fund	3,593	-	-	-
Trans to Donations Fund	-	47,000	47,000	-
Trans to Willett Hall Fund	2,683	-	-	92,812
Trans to Golf Fund	611,460	1,116,739	1,116,739	1,271,332
Trans to Waste Management Fund	-	-	-	280,000
Trans to Parking Authority	124,238	261,475	261,475	64,397
Total Budget	60,956,148	58,905,968	64,105,968	60,908,736
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	60,956,148	58,905,968	64,105,968	60,908,736
Total Funding	60,956,148	58,905,968	64,105,968	60,908,736

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Non-Departmental
Public Transportation**

Business Unit Mission Statement

HRT's mission is to be an innovative regional provider of inter-modal transportation opportunities at a high level of quality, safety, and efficiency.

Description of Services Provided

The City contracts public transportation services with the Transportation District Commission of Hampton Roads (TDCHR). TDCHR, operating as Hampton Roads Transit (HRT), provides public transportation in the cities of Chesapeake, Norfolk, Suffolk, Virginia Beach, Hampton, Newport News and Portsmouth. Each city has two TDCHR Board seats. At the request of the City, the Commission provides Portsmouth residents various transportation systems and services. First, operating in the City and connecting with Norfolk and the Peninsula, HRT provides a public bus route mix; ferry services connecting Portsmouth and Norfolk; vanpools operated by commuters; disabled transit services; children safety and senior transit programs; tours and downtown circulation services; neighborhood van services; and carpooling and ridesharing information services. Federal and state funds provide for approximately one third of the total HRT costs and are generally used for capital equipment purchases and special operations such as express bus service and handicap service. The passenger "Fare Box" receipts cover about one third of the total service cost leaving the City of Portsmouth to pay the remaining third of the costs incurred within Portsmouth.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Civ Orgs-HRT	1,677,597	2,773,549	2,773,549	3,047,838
Net Budget	1,677,597	2,773,549	2,773,549	3,047,838
Total Budget	1,677,597	2,773,549	2,773,549	3,047,838
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,677,597	2,773,549	2,773,549	3,047,838
Total Funding	1,677,597	2,773,549	2,773,549	3,047,838

Strategic Goals

- * Analyze ridership to determine which routes are being inefficiently utilized and which need improvement.
- * Incorporate extended services from the traditional 6:00 - 6:30 p.m. to 7:30 p.m.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Non-Departmental
Debt Service**

Business Unit Mission Statement

In order to meet the City's goals as presented in the Operating budget and the Capital Improvement Program (CIP), the Finance Department plans for long term financing arrangements.

Description of Services Provided

The Finance Department manages and processes all outstanding debt service payments, acquires bonding sources, and recommends restructuring debt to best accommodate the city's needs in accordance with its financial policies.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
DS-Pymt to Escrow Agent	33,175,221	-	-	-
Net Budget	33,175,221	-	-	-
DS-Bond Principal	7,446,233	7,751,658	7,751,658	10,068,559
DS-VPSA Principal	576,149	985,540	985,540	996,009
DS-BHS Bldg Principal	-	145,000	145,000	150,000
DS-Lease Purchase Principal	476,812	-	-	-
DS-Literary Loan Principal	375,000	250,000	250,000	250,000
DS-QZAB Principal	601,985	52,897	52,897	52,897
DS-Human Svcs Bldg Principal	599,140	651,713	651,713	708,899
DS-Bond Interest	10,485,986	9,819,935	9,819,935	10,439,396
DS-VPSA Interest	317,101	296,211	296,211	274,241
DS-BHS Bldg Interest	181,291	178,392	178,392	172,492
DS-Lease Purchase Interest	5,838	-	-	-
DS-Literary Loan Interest	37,500	30,000	30,000	25,000
DS-Note Payable Interest	711,100	1,621,100	1,621,100	1,621,100
DS-Human Svcs Bldg Interest	982,709	907,895	907,895	826,515
DS-Cost of Issuance	293,291	250,000	250,000	-
Fiscal Charges	14,338	7,500	7,500	15,000
Total Budget	56,279,695	22,947,841	22,947,841	25,600,108

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	56,279,695	22,947,841	22,947,841	25,600,108
Total Funding	56,279,695	22,947,841	22,947,841	25,600,108

Strategic Goals

N/A

Outcomes and Accomplishments

* The City refunded (refinanced) prior year debt, producing ongoing debt service savings.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Non-Departmental
Support to Civic & Cultural Organizations**

Business Unit Mission Statement

Support to Civic Organizations is funded for the purpose of awarding incentive grants to qualified nonprofit agencies and organizations. The grants are given to encourage the recipient nonprofits to provide services that affect the welfare and improve the quality of life of Portsmouth citizens.

Description of Services Provided

The City of Portsmouth recognizes that non-profit organizations fill an important role in improving the quality of life for our community. The City developed a systematic, impartial, and informed process through which nonprofit organizations may request funding from the City. The recipient organizations are expected to provide:

1. Services that are easily accessible to Portsmouth's citizens at a cost that can be quantified and documented.
2. Services that meet specific needs of Portsmouth's citizens and support City Council's Vision Principles.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Contractual-Other	-2,900	-	-	-
Civ Orgs-Community Concerts	14,000	-	-	-
Civ Orgs-Portsmouth Homeless	24,030	24,030	24,030	24,030
Civ Orgs-Museum & Fine Arts	37,500	77,858	77,858	125,000
Civ Orgs-Virginia Arts Fest	12,108	-	-	-
Civ Orgs-Virginia Symphony	10,000	-	-	-
Civ Orgs-WHRO	1,184	-	-	-
Civ Orgs-Food Bank	10,680	10,680	10,680	10,680
Civ Orgs-Friends of the J&D Ct	23,140	23,140	23,140	23,140
Civ Orgs-American Red Cross	21,360	14,240	14,240	15,000
Civ Orgs-Tidewater Winds	1,750	-	-	-
Civ Orgs-CHKD	-	-	-	15,000
Civ Orgs-HER Shelter	39,160	39,160	39,160	39,160
Civ Orgs-Parc	92,916	92,916	92,916	92,916
Civ Orgs-Flag Associates	2,500	2,500	2,500	2,500
Oasis Shelter	17,000	17,000	17,000	17,000
Civ Orgs-National Night Out	-	1,500	1,500	1,500
Civ Orgs-Westmoreland Athletics	5,000	5,000	5,000	5,000
Civ Orgs-Portsmouth Schools	10,000	10,000	10,000	10,000
Civ Orgs-Starbase Victory	10,000	10,000	10,000	10,000
Civ Orgs - Planning Council for the Healing Place	-	-	-	25,000
Net Budget	329,428	328,024	328,024	415,926
Total Budget	329,428	328,024	328,024	415,926

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	329,428	328,024	328,024	415,926
Total Funding	329,428	328,024	328,024	415,926

Strategic Goals

- * Increase the number of non-profit organizations that provide direct services to Portsmouth citizens.
- * Increase the number of directly provided services and/or programs that meet specific needs of Portsmouth citizens.
- * Increase the number of services and/or programs that help support City Council's Vision Principles.

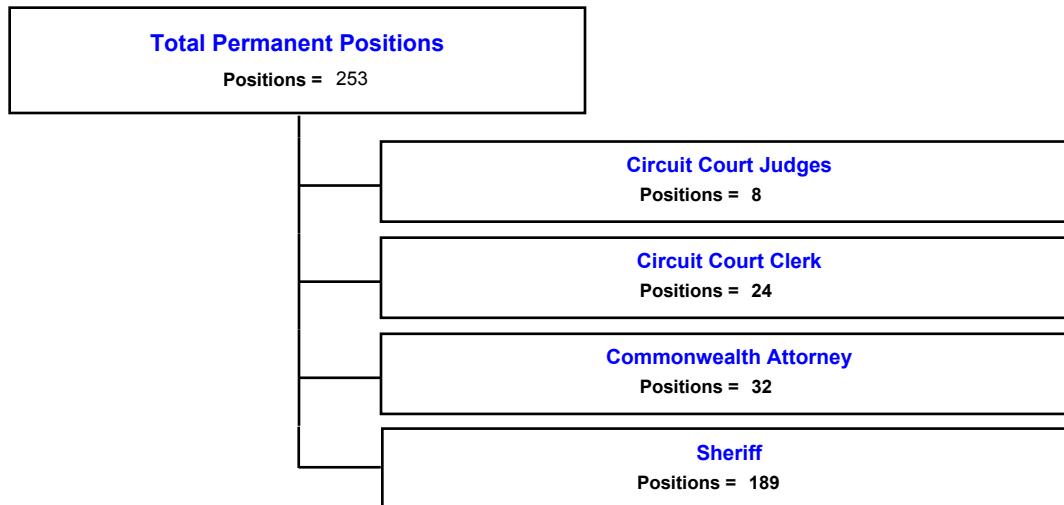
**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Judicial
Business Center Index**

Organizational Chart	7 - 2
Business Center Summary	7 - 3
Circuit Court Judges	7 - 4
Circuit Court Clerk	7 - 5
Magistrate	7 - 6
General District Court	7 - 7
Juvenile And Domestic Relations Court	7 - 8
Juvenile Court Services	7 - 9
Commonwealth Attorney	7 - 10
Sheriff	7 - 11

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Judicial
Business Center Organizational Chart



**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Judicial

Description of Services Provided

This business center includes civil and criminal agencies pertaining to the prosecution and adjudication including:

- * Circuit Court Judges - The Circuit Court is the Court of record for the City of Portsmouth with jurisdiction of proceedings pursuant to Virginia Code Section 17.1-513.
- * Circuit Court Clerk - serves as custodian of all permanent records for the citizens of the City of Portsmouth.
- * Magistrate - judicial officers of the Commonwealth of Virginia whose function is to provide an independent, unbiased review of complaints brought to the office by police officers, sheriff's deputies, and citizens.
- * General District Court - responsible for the processing and management of traffic, criminal, and civil cases.
- * Juvenile and Domestic Relations Court - responsible to protect the confidentiality and privacy of juveniles coming before the Court and in their commitment to rehabilitate those who come before the Court, in addition to protecting the public and holding juvenile offenders accountable for their actions.
- * Juvenile Court Services - consists of several programs whose goal is to provide community-based alternatives for youth referred by the Portsmouth Juvenile and Domestic Relations Court.
- * Sheriff - responsible for the incarceration of adult offenders in the City Jail; serves all civil process for the General district, Juvenile, and Circuit Courts, and every other state court within the Commonwealth for persons residing within the City of Portsmouth; provides security for the courthouse, individual courtrooms, and monitors the court holding areas, and other designated areas.
- * Commonwealth Attorney - responsible for prosecuting all felonies, misdemeanor appeals and certain misdemeanor and criminal forfeiture cases originating in the City of Portsmouth. The Commonwealth's Attorney also advises law enforcement personnel regarding criminal law and procedure; renders advisory opinions to local officials regarding conflicts of interest, and responds to citizen's inquiries regarding State law, local ordinances and the criminal justice system.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Circuit Court Clerk	1,418,160	1,461,522	1,461,522	1,565,365
Circuit Court Judges	554,440	624,228	624,228	554,989
Commonwealth Attorney	2,484,332	2,564,102	2,564,102	2,980,477
General District Court	41,092	71,631	71,631	50,905
Juvenile And Domestic Relations Court	19,312	48,123	48,123	29,963
Juvenile Court Services	922,109	1,198,656	1,198,656	1,180,891
Magistrate	8,061	10,127	10,127	11,743
Sheriff	11,636,707	12,696,823	12,696,823	12,993,041
Total Budget	17,084,213	18,675,212	18,675,212	19,367,374

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	17,084,213	18,675,212	18,675,212	19,367,374
Total Funding	17,084,213	18,675,212	18,675,212	19,367,374

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Judicial
Circuit Court Judges**

Business Unit Mission Statement

The Circuit Court will maintain and improve the quality of justice for all city citizens, emphasize efficiency, effectiveness and fairness, and value and respect the individual.

Description of Services Provided

- Trial of Appeals from the General District Court and Juvenile and Domestic Relations Court.
- Set bonds in criminal cases.
- Trial of Appeals of grievability relative to City employees' grievances.
- Hear certain appeals for Virginia Employment Commission.
- Issue Capias' (Warrants) for those persons failing to appear for court hearing dates.
- Trial Support and Custody matters relative to divorce actions and on appeal from Juvenile and Domestic Relations Court.
- Prepare Venire Facias (list of potential jurors) on a monthly basis.
- Preside over Grand Jury which meets monthly.
- Hear Mental/Incompetence Petitions (appoints guardians, etc.).
- Appoint and Swear-In Magistrate, Probation Officers and Special Police Officers.
- Appoint members of the Board of Zoning Appeals, Equalization Board, Chesapeake Bay Bridge Tunnel Commission and Electoral Board.
- Appoint Judges and substitute Judges of the General District Court and the Juvenile and Domestic Relations Court when a vacancy occurs and the Legislature is not in session.
- Appoint Marriage Commissioners.
- Appoint Commissioners in Chancery to hear evidence and report finding to the Court in divorce cases.
- Appoint Trustees of religious congregations.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	367,991	351,210	351,210	364,570
Benefits	122,097	177,644	177,644	112,348
Other Operating Expenses	46,779	58,074	58,074	58,074
Internal Service Charges	17,572	37,300	37,300	19,997
Net Budget	554,440	624,228	624,228	554,989
Total Budget	554,440	624,228	624,228	554,989

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	554,440	624,228	624,228	554,989
Total Funding	554,440	624,228	624,228	554,989

Strategic Goals

- * To hear and decide promptly matters brought before the court, without bias or prejudice, remaining faithful to the law, and not be swayed by partisan interests, public clamor or fear of criticism.
- * To require order, decorum, and civility in proceedings before the court.
- * To require staff, court officials, and others subject to the court's control to refrain from bias or prejudice and employ courtesy and decorum in the performance of their duties.
- * To exercise the power of appointment impartially and on the basis of merit.

Outcomes and Accomplishments

- * Successful move into the new Judicial Center offices.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Judicial
Circuit Court Clerk**

Business Unit Mission Statement

To provide excellent services to the general public in an accurate, courteous , timely, and professional manner, in accordance with the laws and Constitution of the Commonwealth of Virginia.

Description of Services Provided

The Clerk of Circuit Court is a constitutional officer elected for a term of eight years. This office is responsible for assisting the four Circuit Court Judges as well as maintaining and preserving all court documents. All pleadings and orders relating to civil claims, criminal cases, and appeals are filed with the Clerk of Circuit Court. Land records, judgments, gun permits, UCC financial statements, fictitious names, bonds, marriage licenses, military discharges, registration of ministers, oaths of office, notaries, elections and referenda are recorded in this office. The Clerk of Circuit Court is responsible for processing all probate and estate records as well as issues relating to the appointment of guardians and conservators.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	853,044	832,372	832,372	895,517
Allowances	36,463	37,000	37,000	39,282
Benefits	371,094	382,480	382,480	363,805
Other Operating Expenses	110,139	140,074	140,074	206,474
Internal Service Charges	47,421	69,596	69,596	60,287
Net Budget	1,418,160	1,461,522	1,461,522	1,565,365
Total Budget	1,418,160	1,461,522	1,461,522	1,565,365

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,418,160	1,461,522	1,461,522	1,565,365
Total Funding	1,418,160	1,461,522	1,461,522	1,565,365

Strategic Goals

- To preserve the historical records.
- To eliminate paper files for court cases.
- To provide remote access to case files for Officers of the Court (OCRA).

Outcomes and Accomplishments

- Improving the storage of records by converting documents to digital format.
- Maintaining historical documents in acid free preservation boxes.
- Improving customer service by installing a user friendly computer system.
- Informing the community of probate process by conducting workshops.
- Providing notary service to the general public at no cost.
- Providing assistance with Restoration of Rights Workshop for the public.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Judicial
Magistrate**

Business Unit Mission Statement

The Office of the Magistrate traces its development through centuries of English and American history in the Commonwealth of Virginia. The magistrates are part of the Judicial System and act as a buffer between law enforcement and society. Magistrates are independent judicial officers of the Commonwealth of Virginia whose function is to provide an independent, unbiased review of complaints brought to the office by police officers, sheriff's deputies, and civilians. They are specially trained to determine probable cause, issue warrants, temporary detention orders, subpoenas, arrest warrants, summonses, set bail, and commit persons to jail.

Description of Services Provided

The primary goal for the Office of the Magistrate is to provide courteous, efficient, unbiased professional services to law-enforcement officers, mental health professionals, medical doctors and citizens. The Magistrate's Office is open seven days a week, twenty-four hours a day. Daily functions include: the issuance of warrants of arrest; search warrants; summonses; subpoenas; bail bond; civil and criminal temporary detention orders; medical temporary detention orders; and emergency protective orders.

When a person is arrested in this jurisdiction, they are either admitted to bail or committed to jail. The Magistrate's Office takes guilty pleas and prepayments of traffic infractions and Class 4 misdemeanors. The Magistrate's Office serves the Portsmouth City Jail and the Hampton Roads Regional Jail, which houses inmates for the Hampton Roads area.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	3,163	5,239	5,239	5,239
Internal Service Charges	4,898	4,888	4,888	6,504
Net Budget	8,061	10,127	10,127	11,743
Total Budget	8,061	10,127	10,127	11,743
<hr/>				
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	8,061	10,127	10,127	11,743
Total Funding	8,061	10,127	10,127	11,743
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**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Judicial
General District Court**

Business Unit Mission Statement

The Portsmouth General District Court has primary responsibility for hearing criminal, traffic and civil cases within the Third Judicial District of Virginia. The General District Court does not conduct jury trials. A judge hears all cases in this court. Fines collected for violations of City ordinances are paid to the City Treasurer. All fines collected for violation of State law are paid to the State Treasury. Court costs are set by the State Legislature. The court cannot suspend or waive costs.

Description of Services Provided

CIVIL CASES: The General District Court decides civil suits involving amounts of money up to \$15,000. A suit is begun by filing a civil warrant or motion for judgement with the clerk of the court and paying a fee. Small claims are those civil suits involving amounts of money of \$1,000 or less and are within the exclusive jurisdiction of this court.

CRIMINAL CASES: The General District Court decides cases in which a person is charged with a misdemeanor. A misdemeanor is any charge which carries a penalty of no more than one year in jail or a fine of up to \$2,500 or both.

The General District Court holds preliminary hearings in felony cases. Any charge which may be punishable by more than one year in jail is a felony. Preliminary hearings are held to determine whether there is enough evidence to justify holding the defendant for a grand jury hearing. The grand jury determines whether the accused will be indicted and held for trial by the Circuit Court.

Each defendant in a criminal case is presumed innocent until proven guilty beyond a reasonable doubt. Upon consideration of evidence, the judge decides the question of guilt or innocence and on the finding of guilt determines which penalty, if any, is proper and lawful.

TRAFFIC CASES: The General District Court hears cases in which a person is charged with a traffic offense. Most traffic offenses are infractions, which are punishable by a fine but no jail penalty. (Cases involving awards to individuals for damages in connection with traffic violations are civil in nature.) If a traffic violator is convicted of certain traffic violations, the Virginia Division of Motor Vehicles will assess points against their driver's license. This is an administrative action by DMV and is in addition to any sentence imposed by the judge.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	32,612	41,057	41,057	41,057
Internal Service Charges	8,480	30,574	30,574	9,848
Net Budget	41,092	71,631	71,631	50,905
Total Budget	41,092	71,631	71,631	50,905

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	41,092	71,631	71,631	50,905
Total Funding	41,092	71,631	71,631	50,905

Strategic Goals

- * Fully implement video arraignment
- * Fully implement Case Imaging for Criminal, Traffic and Civil cases reducing the flow of paper.

Outcomes and Accomplishments

- * Successful move into the new Judicial Center Offices.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Judicial
Juvenile And Domestic Relations Court**

Business Unit Mission Statement

The Juvenile and Domestic Relations District Court is a component of the unified court system of the Commonwealth of Virginia subordinate to the Supreme Court and subject to the administrative supervision of the Chief Justice of the Supreme Court in accordance with Chapter 4.1 of Title 16.1 Code of Virginia. The purpose of the Juvenile and Domestic Relations District Court is to protect the welfare of the child and family. This court provides impartial and timely services to litigants and the paramount concern is the protection of victims' rights and liberties in accordance with the Code of Virginia.

Description of Services Provided

The goal of the Juvenile and Domestic Relations District Court is to protect the welfare of children and families. The court does this by exercising exclusive original jurisdiction over cases involving the following:

- * Delinquent juveniles and juveniles charged with traffic infractions and violations.
- * Children in need of services and supervision and children who have been subjected to abuse and/or neglect.
- * Family or household members who have been subjected to abuse.
- * Adults accused of child abuse or neglect, or of offenses against any child, except for certain labor violations, or in which members of their families are victims.
- * Adults accused of abuse of a spouse, ex-spouse, person with whom they have a child in common, or family or household member.
- * Parentage determinations.
- * Foster care and entrustment agreements and the execution of consent in certain adoption cases.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	11,718	20,325	20,325	20,325
Internal Service Charges	7,594	27,798	27,798	9,638
Net Budget	19,312	48,123	48,123	29,963
Total Budget	19,312	48,123	48,123	29,963

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	19,312	48,123	48,123	29,963
Total Funding	19,312	48,123	48,123	29,963

Strategic Goals

- Clients receive a speedy and fair trial
- Cases are timely
- Excellent customer service

Outcomes and Accomplishments

- * Successful move into the new Judicial Center Offices.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Judicial

Juvenile Court Services

Business Unit Mission Statement

The Department of Juvenile Justice's core function is to protect the public through a balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement and other state agencies, while providing the opportunity for delinquent youth to develop into responsible and productive citizens. Third District Juvenile Court Services (Portsmouth Court Services) is a sub-organizational community entity within the Commonwealth of Virginia's Department of Juvenile Justice (1 of 31 throughout the Commonwealth) and serves the City of Portsmouth and the Portsmouth Juvenile and Domestic Relations Court.

Description of Services Provided

The Juvenile Court Services Unit utilizes pre-dispositional and post-dispositional programs/services, which are obtained through "alternative to secure detention" referrals to the Tidewater Youth Services (TYS; formerly named Tidewater Regional Group Home) and secure detention placements in Chesapeake Juvenile Services (formerly named the Tidewater Detention Home). All of these programs/services/placements complement the intake, probation, parole and social history services provided to the Portsmouth Juvenile and Domestic Relations Court by the Third District Court Service Unit. The secure detention placements at Chesapeake Juvenile Services are critical to public safety, the safety of the youths and when the court deems necessary the assurance that a youth will appear in juvenile court, as prescribed in the Code of Virginia. The TYS "alternative to secure detention" referrals provide critical alternatives to secure detention referrals at a substantial cost savings.

Juvenile Court Services include:

- * Intake processing of juvenile and domestic relations matters for the Court that includes the use of diversionary alternatives to court and the processing of matters referred to the Portsmouth Juvenile and Domestic Relations docket.
- * Court ordered pre-dispositional investigations and recommendations to assist the Portsmouth Juvenile and Domestic Relations Court in making final dispositions which includes the use of Tidewater Youth Services residential and non-residential services.
- * Probation supervision
- * Parole supervision
- * Special services/placement referrals to the Tidewater Youth Services and other entities to support Portsmouth Juvenile and Domestic Relations Court dispositions, including referrals to enhance probation and parole supervision.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	918,488	1,176,913	1,176,913	1,176,913
Internal Service Charges	3,621	21,743	21,743	3,978
Net Budget	922,109	1,198,656	1,198,656	1,180,891
Total Budget	922,109	1,198,656	1,198,656	1,180,891

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	922,109	1,198,656	1,198,656	1,180,891
Total Funding	922,109	1,198,656	1,198,656	1,180,891

Strategic Goals

To achieve appropriate public safety recommendations and referrals for juveniles, which include the following:

- * Pre-disposition secure detention placement
- * Appropriate alternative and less expensive services and programs

Outcomes and Accomplishments

Positive outcomes are impacted by the availability of the graduated sanctions and services purchased via the referrals to Chesapeake Juvenile Services (secure detention) and the Tidewater Youth Services detention alternative programming. It has been demonstrated that the services provided by these referrals contribute significantly to a reduction in delinquency and recidivism.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Judicial
Commonwealth Attorney**

Business Unit Mission Statement

In affiliation with Local, State and Federal Law Enforcement Authorities, the Commonwealth Attorney is a constitutional officer elected for a term of four years. The mission of this office is to courageously, aggressively and expeditiously challenge individual criminal activity; to oppose crime and promote justice without fear of personal, professional, or political consequences; to execute justice without regard to race, religion, gender, political affiliation or socio-economic status; to employ all the department's resources objectively fostering a crime free community while nurturing strong moral development and personal responsibility; and finally to earn the citizenry's trust and respect in which we are honored to serve within Portsmouth and throughout the Commonwealth of Virginia.

Description of Services Provided

The Commonwealth Attorneys Office is responsible for prosecuting the City of Portsmouth's criminal offenders. This office prosecutes felony and most misdemeanor cases including Driving Under the Influence and Domestic Violence cases. This office also is responsible for fielding questions from the citizens of Portsmouth on criminal issues. The Office of the Commonwealth Attorney administers one grant program, the Victim/Witness program which provides direct service for criminal victims and witnesses. This grant provides funding for six full-time appointees. One attorney is dedicated to the prosecution of violent crimes against women.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	1,458,085	1,550,680	1,510,580	1,758,302
Allowances	367,957	367,970	387,970	484,252
Benefits	513,204	470,461	470,461	543,701
Other Operating Expenses	66,579	69,160	89,260	92,350
Internal Service Charges	78,506	105,831	105,831	101,872
	Net Budget	2,484,332	2,564,102	2,564,102
	Total Budget	2,484,332	2,564,102	2,564,102
	 	 	 	
	 	 	 	
	 	 	 	

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	2,484,332	2,564,102	2,564,102	2,980,477
	Total Funding	2,484,332	2,564,102	2,564,102
	 	 	 	

Strategic Goals

- * To effectively, aggressively, and expeditiously prosecute the City of Portsmouth's criminal purveyors ultimately fostering a crime free community.
- * To stem the rising tide of violent crime in the City of Portsmouth by building solid relationships with the police department and other law enforcement agencies.
- * To reach out to the Portsmouth citizens through civic leagues and other community outreach programs such as the Victim Witness Program.
- * To counsel the citizens about the department's activities and cooperative citizenry efforts to reduce violent crime in their community.
- * To continue to build Federal Authority relationships in an effort to more aggressively fight the City's ever pervasive drug problem.
- * Dedication of an attorney to concentrate on the prosecutions of crimes involving gang members

Outcomes and Accomplishments

Recognizing the direct impact the illegal drug trade has on violent crime and quality of life issues, this office has implemented a specialized illegal drug prosecution unit. Sentences for successful drug trafficking offense now equal or exceed federal sentences for like offenses.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Judicial
Sheriff**

Business Unit Mission Statement

The Sheriff is a constitutional officer elected for a term of four years. The mission of the Portsmouth Sheriff's Office is to serve and protect the citizens of Portsmouth with compassion, understanding, unquestionable integrity, total dedication, and genuine pride in our community and ourselves.

Description of Services Provided

The Portsmouth Sheriff's Office provides incarceration of adult offenders utilizing methods that protect public safety. It provides services and programs for inmates seeking assistance with the intent to reduce recidivism.

The Sheriff's Office provides a safe and secure environment for the Circuit Courts and the District Courts of the City of Portsmouth, ensuring that order and decorum is maintained during all court proceedings, and also provides timely service of all process received by the Portsmouth Sheriff's Office.

Other services provided are Ident-A-Kid, Kidwatch, TRIAD, Elder Watch, Project Lifesaver, Honor Guard, C.E.R.T., and a nationally recognized Scared Straight Program.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	5,772,476	6,475,007	6,475,007	6,666,017
Allowances	435,216	536,702	536,702	546,705
Benefits	2,002,972	2,293,227	2,293,227	2,334,451
Other Operating Expenses	2,212,934	2,323,331	2,323,331	2,398,427
Internal Service Charges	1,213,109	1,068,556	1,068,556	1,047,441
Net Budget	11,636,707	12,696,823	12,696,823	12,993,041
Total Budget	11,636,707	12,696,823	12,696,823	12,993,041

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	11,636,707	12,696,823	12,696,823	12,993,041
Total Funding	11,636,707	12,696,823	12,696,823	12,993,041

Strategic Goals

- * The City Jail will be operated in a safe, efficient and humane manner providing a safe custodial environment for those who are incarcerated.
- * The Sheriff and his deputies will continue to provide services to the City in an effort to advance the quality of life in the City of Portsmouth.
- * To work in conjunction with City Management to develop new programs and methodologies to improve the standard of living and reduce the tax burden on the citizens of Portsmouth.

Outcomes and Accomplishments

- * With limited resources and funding, and an aged Jail facility, which protects an average of over 400 inmates per day, the Sheriff's office has achieved an overall compliance rating of 100% from the Department of Corrections. In addition, the Portsmouth Sheriff's Office received a 100% compliance from the National Commission on Correctional Health Care for medical services supplied to the inmates.
- * The Sheriff's Office assists the City of Portsmouth by providing inmate work crews to help keep the City clean, which results in a substantial savings in tax dollars to residents and the City. The Sheriff's Office also provides inmates to work in various departments throughout the City, which also results in significant savings to the City. The inmates are non-paid workers.
- * The Portsmouth Sheriff's Office also assists with Project Lifesaver. The average recovery time in finding these individuals is less than 20 minutes.

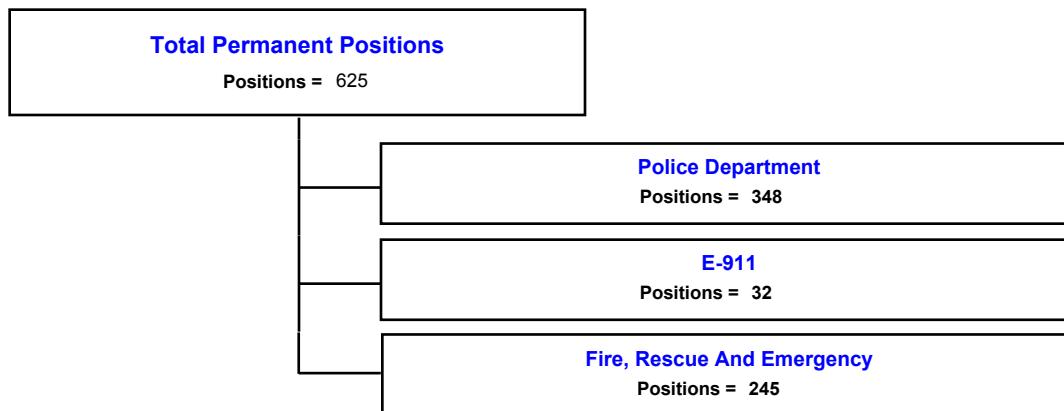
**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Safety
Business Center Index**

Organizational Chart	8 - 2
Business Center Summary	8 - 3
Police Department	8 - 4
E-911	8 - 5
Fire, Rescue And Emergency	8 - 6

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Public Safety
Business Center Organizational Chart



**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Public Safety

Description of Services Provided

This business center includes the departments of Police, E-911, Animal Control and Fire, Rescue and Emergency Services which addresses citizenry protection. Services include the protection and security of all citizens to include community-policing efforts, the provision of efficient fire prevention, fire suppression, emergency medical care, hazardous material response and disaster preparedness services for the citizens of Portsmouth.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
E-911	1,899,699	2,100,189	2,100,189	2,008,489
Fire, Rescue And Emergency	26,838,201	26,671,721	26,671,721	27,118,514
Police Department	32,062,060	33,961,284	33,961,284	34,196,570
Total Budget	60,799,959	62,733,194	62,733,194	63,323,573

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	60,799,959	62,733,194	62,733,194	63,323,573
Total Funding	60,799,959	62,733,194	62,733,194	63,323,573

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Safety
Police Department**

Business Unit Mission Statement

The Portsmouth Police Department is dedicated to the protection and security of all people and, in partnership with our community, to providing quality public safety services while affording dignity and respect to every individual.

Description of Services Provided

The Portsmouth Police Department's authorized personnel strength consists of 263 sworn Police Officers, 25 Auxiliary Police Officers and 105 civilian employees who work diligently and conscientiously to provide extraordinary public safety services.

- *Answer calls for law enforcement services, respond to reports of criminal and non-criminal incidences, prevent, detect and deter crime. Arrest criminal offenders.
- *Maintain records of – personnel, arrest, criminal and non-criminal incidences.
- *Conduct criminal investigations.
- *Provide for traffic safety.
- *Provide and coordinate basic training – coordinate all training for new recruits and continued certification. Identify and provide for continued & remedial training needs.
- *Provide animal control services.
- *Enforce all local and state ordinances related to animal control and protection.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	15,767,384	16,534,418	16,516,418	16,464,445
Allowances	167,061	191,903	191,903	181,300
Benefits	10,688,213	11,682,965	11,682,965	11,856,606
Other Operating Expenses	1,245,519	1,416,914	1,434,914	1,548,861
Internal Service Charges	4,193,883	4,135,084	4,135,084	4,145,358
	Net Budget	32,062,060	33,961,284	33,961,284
	Total Budget	32,062,060	33,961,284	34,196,570

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	32,062,060	33,961,284	33,961,284	34,196,570
	Total Funding	32,062,060	33,961,284	33,961,284

Strategic Goals

- * Public Safety
- * Community Partnerships
- * Personnel Development
- * Resource Management
- * Technological Advancement

Outcomes and Accomplishments

The Department began the process of seeking accreditation through the Commission on Law Enforcement Accreditation for Law Enforcement Agencies (CALEA). Department members, in conjunction with a consultant, began this process by reviewing and updating all 136 existing policies and procedures. An inspection of all of the police facilities was conducted to include Property and Evidence Unit, the Forensic Services Unit, Police Dispatch, all holding areas and processing rooms, etc., for compliance with CALEA Standards. The Department's efforts to achieve national accreditation will continue into FY14.

A Video Journal of PPD Recruits outlining the training phase until the release from the Police Academy was developed and is used for recruiting purposes.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Public Safety

E-911

Business Unit Mission Statement

The Portsmouth Police Department is dedicated to the protection and security of all people and, in partnership with our community, to providing quality public safety services while affording dignity and respect to every individual.

Description of Services Provided

The E-911 Communications Center plays a vital role in the protection and preservation of lives and property in the City of Portsmouth through the rapid and coordinated deployment of emergency service units. This center is responsible for the planning, management, dispatching and control of radio communications for the Police Department, Fire Department, and Emergency Medical Services. The communication dispatchers are highly trained to handle requests for emergency services received from the citizens through the Emergency 911 telephone system.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	1,004,960	1,102,355	1,102,355	1,041,262
Benefits	399,210	455,540	455,540	430,847
Other Operating Expenses	9,563	31,766	31,766	31,766
Internal Service Charges	485,966	510,528	510,528	504,614
	Net Budget	1,899,699	2,100,189	2,100,189
	Total Budget	1,899,699	2,100,189	2,008,489

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,899,699	2,100,189	2,100,189	2,008,489
	Total Funding	1,899,699	2,100,189	2,008,489

Strategic Goals

- * Public Safety
- * Community Partnerships
- * Personnel Development
- * Resource Management
- * Technological Advancement

Outcomes and Accomplishments

- * Improve and expand marketing efforts and branding of the department
- * Broaden and augment training opportunities to enhance professional development, competency, and capability
- * Expand recruiting efforts to maintain hiring of a qualified diverse workforce
- * Enhance Police communications effectiveness

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Safety
Fire, Rescue And Emergency**

Business Unit Mission Statement

The Mission of Portsmouth Fire, Rescue and Emergency Services is to proactively protect the lives and property of the citizens and visitors of the City of Portsmouth against fire, sudden medical emergencies, and natural or man-made disasters.

Description of Services Provided

The Portsmouth Fire Department provides a wide range of comprehensive emergency services including fire prevention and suppression, emergency medical services, hazardous materials response and mitigation, heavy and technical rescue, maritime incident response, emergency management and disaster planning, arson and environmental crime investigation and public education. The department is divided into 5 divisions to include Administration, Support Services, Operations, Emergency Medical Services, and Emergency Management. Together these divisions work diligently to provide safe, effective, caring services to the citizens of Portsmouth and its visitors.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	14,320,264	13,352,492	13,352,492	13,272,611
Allowances	140,880	189,202	189,202	138,900
Benefits	10,029,761	10,780,184	10,780,184	11,150,518
Other Operating Expenses	520,243	519,308	519,308	721,474
Internal Service Charges	1,827,052	1,830,535	1,830,535	1,835,011
Net Budget	26,838,201	26,671,721	26,671,721	27,118,514
Total Budget	26,838,201	26,671,721	26,671,721	27,118,514

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	26,838,201	26,671,721	26,671,721	27,118,514
Total Funding	26,838,201	26,671,721	26,671,721	27,118,514

Strategic Goals

During Fiscal Year 2014, the Portsmouth Fire, Rescue and Emergency will focus on five Strategic Categories: Communication, Health and Safety, Training, Technology and Organization Planning and Practices. Each category is significant to the strategic progression of the organization.

- * Communication: Communication addresses all aspects by which information is obtained, processed and utilized within the Portsmouth, Fire, Rescue and Emergency Services including internal and external sources.
- * Health and Safety: Health and Safety is to protect against risks to health or safety arising out of work related activities.
- * Training: Training is actions taken to enhance knowledge, skills and abilities to sustain optimal measureable performance.
- * Technology: Technology applies resources to improve and enhance service delivery.
- * Organization Planning & Practices: Identifies areas of quality management to enhance productivity through improved work procedures, practices, communications and accountability.

Outcomes and Accomplishments

- * Through a proactive approach to Fire Prevention, the Department achieved a rating of Zero Fire Deaths for FY2012.
- * Our Citizens' Fire Academy offered citizens with the opportunity to gain an inside look into their Fire Department. The participants experienced hands-on Firefighter training during their two-day training.
- * Students of the Youth Fire and EMS Academy enjoyed two weeks of fun filled hands-on fire and EMS training through sponsorship of Portsmouth Public Schools. The training was held at St. Julien's Creek and classroom sessions were at Churchland High School. Our main goal was to educate the group on Fire prevention and Recruitment.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

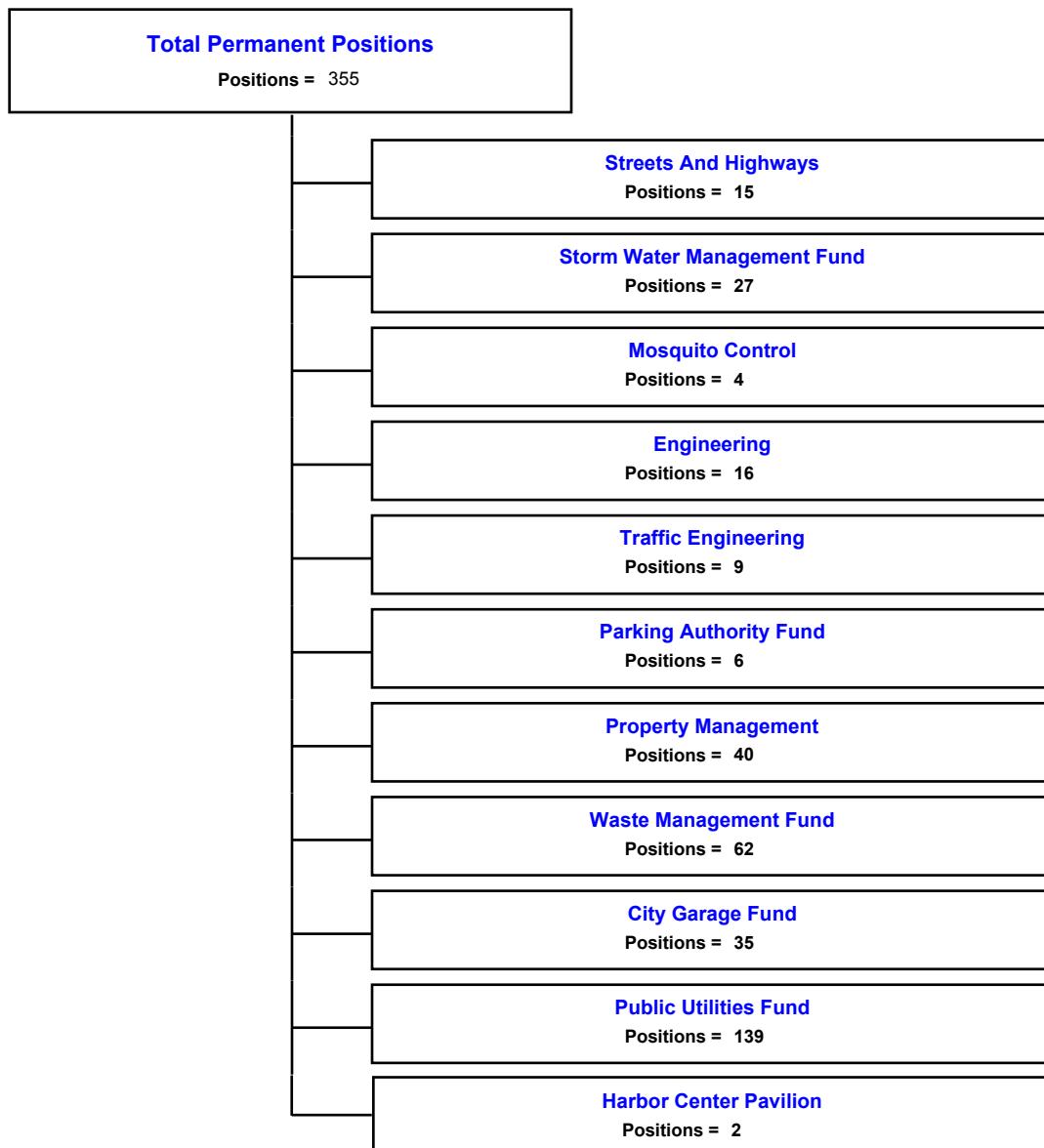
Public Works/General Services

Business Center Index

Organizational Chart	9 - 2
Business Center Summary	9 - 3
Streets And Highways	9 - 4
Storm Water Management Fund	9 - 5
Mosquito Control	9 - 6
Engineering	9 - 7
Traffic Engineering	9 - 8
Parking Authority Fund	9 - 9
Property Management	9 - 10
Utilities	9 - 11
Rental Of Land	9 - 12
Waste Management Fund	9 - 13
City Garage Fund	9 - 14
Cemetery Perpetual Care Fund	9 - 15
Public Utilities Fund	9 - 16
Harbor Center Pavilion	9 - 17

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Business Center Organizational Chart**



**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Public Works/General Services

Description of Services Provided

Public Works consists of the divisions of Mosquito Control, Stormwater Management, Streets and Highways, Engineering, Traffic Engineering, Properties Management, Cemetery Perpetual Care and Public Utilities. Services provided include Integrated Mosquito Control Program, maintenance of city streets and alleys, management of construction and other infrastructure projects, cleaning and maintenance of city stormwater drainage system and management of facilities and properties in the City. The Stormwater Management Division also provides inspection programs for construction and other activities, and administers the city's Comprehensive Stormwater Management Plan to protect the environment and ensure compliance with state and federal environmental requirements.

Also included within Public Works is the Parking Authority, services provided include maintenance of various parking garages and meters; Waste Management, collection and disposal of waste and bulk materials as well as city sweeping; City Garage, coordination of the purchase and maintenance of vehicles and construction equipment; provision of maintenance and upkeep for the Harbor Center Pavilion; and the Cemetery Fund, provision of care for cemetery lots.

Public Utilities is responsible for Water Treatment & Distribution; Wastewater Collection and Conveyance and the Financial and Engineering Administration of these functions within Portsmouth and areas of Suffolk and Chesapeake. Public Utilities functions as an Enterprise Fund, solely supported through user charges, and absorbs all costs associated with its operations, including debt service, payments in lieu of taxes and return on investment to the City.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Cemetery Perpetual Care Fund	-	100,000	100,000	100,000
City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748
Engineering	1,140,105	1,420,171	1,420,171	1,361,549
Harbor Center Pavilion	398,208	352,780	352,780	350,135
Mosquito Control	301,921	442,107	442,107	484,794
Parking Authority Fund	1,539,839	1,686,516	1,686,516	1,486,026
Property Management	3,249,325	3,756,159	3,756,159	3,746,899
Public Utilities Fund	37,184,443	45,025,728	45,025,728	43,697,036
Rental Of Land	823,152	804,072	804,072	654,757
Storm Water Management Fund	5,256,873	7,511,148	7,511,148	8,511,148
Streets And Highways	3,288,463	3,240,320	3,240,320	3,493,214
Traffic Engineering	2,468,994	2,721,208	2,721,208	2,716,606
Utilities	2,261,358	2,174,500	2,174,500	2,699,500
Waste Management Fund	11,771,163	12,586,792	12,586,792	12,284,800
Total Budget	78,944,263	90,581,806	90,581,806	91,519,212

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	13,931,526	14,911,317	14,911,317	15,507,454
420 Stormwater Management Fund	5,256,873	7,511,148	7,511,148	8,511,148
500 Cemetery Fund	-	100,000	100,000	100,000
700 Public Utility Fund	37,184,443	45,025,728	45,025,728	43,697,036
740 Waste Management Fund	11,771,163	12,586,792	12,586,792	12,284,800
750 Portsmouth Parking Authority	1,539,839	1,686,516	1,686,516	1,486,026
800 City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748
Total Funding	78,944,263	90,581,806	90,581,806	91,519,212

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Streets And Highways**

Business Unit Mission Statement

To enhance the quality of life and protect the public interest by effectively maintaining the City's streets and alleys to ensure safe passage for vehicular and pedestrian traffic in the City of Portsmouth.

Description of Services Provided

The Streets and Highways Division performs and coordinates maintenance activities within the City's rights of way. Services provided are:

- * Maintenance of pavement
- * Shoulder and alley maintenance
- * Maintenance of concrete infrastructure
- * Emergency operations
- * Administration services.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	359,250	480,124	480,124	479,191
Allowances	1,579	3,238	3,238	2,160
Benefits	226,969	283,704	283,704	283,863
Other Operating Expenses	2,140,297	1,842,078	1,842,078	2,092,078
Internal Service Charges	560,369	631,176	631,176	635,922
Net Budget	3,288,463	3,240,320	3,240,320	3,493,214
Total Budget	3,288,463	3,240,320	3,240,320	3,493,214

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	3,288,463	3,240,320	3,240,320	3,493,214
Total Funding	3,288,463	3,240,320	3,240,320	3,493,214

Strategic Goals

- * Develop a highly trained and safety-conscious workforce
- * Maintain working knowledge of current industry, work zone and safety standards and protocols
- * Keep apprised of new trends and methodologies and maintain certifications
- * Actively participate in efforts for citywide safety program and develop division specific safety program to address daily operations
- * Systematic approach to maintenance activities to ensure quality customer service
- * Utilize routine maintenance activities to identify and develop plans for long-term solutions to infrastructure problems
- * Promote increased coordination of projects and maintenance activities in the right of way to gain efficiencies and minimize interruptions.

Outcomes and Accomplishments

- * Paving schedule which included several major roads throughout the City.
- * Concrete improvements to include curbs, gutters, sidewalks, and handicapped ramps.
- * Maintain historic areas' brick sidewalks and seawall.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Storm Water Management Fund**

Business Unit Mission Statement

The mission of Public Works is to enhance the quality of life and protect the public interest by following sound environmental policies, ensuring applicable code compliance and effectively maintaining the City's infrastructure. The Stormwater Division is responsible for implementing the regulations of the Environmental Protection Agency (EPA) under the 1998 Amendments to the Clean Water Act which requires localities to develop and implement Stormwater Management and Erosion and Sediment Control Programs.

Description of Services Provided

- * Maintenance of Stormwater Infrastructure
- * Cave-in Repair Program
- * Storm Drain Rehabilitation
- * Ditch/Outfall Maintenance Program
- * Regulatory activities
- * Emergency Operations
- * Lake and Pond Management Program
- * Erosion and Sediment Control Program
- * Stormwater Management Program
- * Enforcement of Stormwater Ordinance

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	583,513	681,853	681,853	818,502
Allowances	6,397	10,796	10,796	6,480
Benefits	307,222	390,911	390,911	484,711
Other Operating Expenses	429,512	628,994	628,994	655,269
Internal Service Charges	330,227	280,978	280,978	265,002
Capital Outlay	-	532,400	532,400	451,000
Transfers	3,600,001	4,985,216	4,985,216	5,830,184
Net Budget	5,256,873	7,511,148	7,511,148	8,511,148
Total Budget	5,256,873	7,511,148	7,511,148	8,511,148

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
420 Stormwater Management Fund	5,256,873	7,511,148	7,511,148	8,511,148
Total Funding	5,256,873	7,511,148	7,511,148	8,511,148

Strategic Goals

- * Safely and efficiently control runoff
- * Systematic approach to maintenance activities to ensure quality customer service
- * Perform routine maintenance activities to identify and develop plans for long-term solutions to infrastructure problems
- * Develop a highly trained and safety-conscious workforce
- * Implement and support activities and programs to ensure compliance with Stormwater Permit and other regulatory requirements
- * Protect and enhance water quality in streams, ditches and stormwater lakes/ponds throughout the City.
- * Educate and involve the public.

Outcomes and Accomplishments

- * Obtained permits from Army Corps of Engineers allowing clean-up of approximately 50 outfalls in wetlands throughout the City.
- * Developing proactive approach to deal with maintenance of stormwater lakes and ponds.
- * Last year reached 45,168 residents with stormwater and pollution prevention education materials.
- * Continued comprehensive process to ensure City compliance with Chesapeake Bay TMDLs, new stormwater regulations and other mandates.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Mosquito Control**

Business Unit Mission Statement

To use Integrated Pest Management techniques to monitor and control mosquito populations in the City of Portsmouth.

Description of Services Provided

The division's core services are trapping and identifying mosquitoes, conducting larval inspections and treatments, and truck fogging city streets. Major services include monitoring mosquito populations and treating their breeding habitat. Treatments directly impact the quality of life of citizens. The division is also tasked with responding to public health emergencies related to mosquito transmitted diseases.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	104,041	157,995	157,995	157,735
Benefits	52,519	71,391	71,391	71,002
Other Operating Expenses	94,258	152,618	152,618	193,975
Internal Service Charges	51,103	60,103	60,103	62,082
Net Budget	301,921	442,107	442,107	484,794
Total Budget	301,921	442,107	442,107	484,794

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	301,921	442,107	442,107	484,794
Total Funding	301,921	442,107	442,107	484,794

Strategic Goals

- Work to develop sustainable mosquito control practices.
- Reestablish a proactive surveillance driven control program.
- Find innovative solutions to eliminate or control mosquito breeding habitats.
- Reduce the need for adult aerial and truck pesticide applications.

Long Term:

- Develop prescriptive larval control actions based on rain fall, time of the year, and type of mosquito breeding habitat.

Short Term:

- Continue working with our federal partners (Army Corps of Engineers, Navy) in reducing mosquitoes around Craney Island.

Outcomes and Accomplishments

FY13 was an above average year for mosquito activity starting with a mild winter, above average rain fall, staff vacancies, above average mosquito virus activity including two human cases of mosquito transmitted disease (one Eastern Equine Encephalitis and one West Nile Virus). Truck fogged over 100,000 acres and aerial sprayed over 5,000 acres.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Engineering**

Business Unit Mission Statement

The mission of the Department of Engineering and Technical Services is to enhance public safety and maintain/improve the City of Portsmouth's infrastructure by providing economical, responsive and effective engineering, surveying and project management support to city departments, developers, civic organizations and citizens.

Description of Services Provided

The Department of Engineering manages City roadways and building construction projects, reviews private development and subdivision site plans, investigates citizen concerns and provides various other technical services to both internal and external customers.

The City Surveyor handles Title and Deed research for property acquisition, preparation of plats and easements for City projects, and coordinates support for the City's mapping, aerial photography, survey control, and GIS system. In addition, the surveyor crew assists with construction projects.

Other responsibilities of the department involve the inspection of City projects, Rights-of-Way, and private development construction. The inspectors' work scope has expanded to include stormwater and erosion and sedimentation control inspections.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	701,684	865,384	865,384	803,112
Benefits	283,166	356,984	356,984	353,989
Other Operating Expenses	23,998	47,360	47,360	47,360
Internal Service Charges	131,257	150,443	150,443	157,088
Net Budget	1,140,105	1,420,171	1,420,171	1,361,549
Total Budget	1,140,105	1,420,171	1,420,171	1,361,549

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,140,105	1,420,171	1,420,171	1,361,549
Total Funding	1,140,105	1,420,171	1,420,171	1,361,549

Strategic Goals

- * Manage design and construction of the new Behavioral Health Services building.
- * Replace the portion of the Churchland Bridge carrying westbound lanes of High Street with a structure meeting current federal and VDOT standards and provides adequate bicycle and pedestrian accommodations.
- * Work with the Stormwater Division of the Department of Public Works to implement the new State Stormwater Program.

Outcomes and Accomplishments

- * Completion of the new Portwmouth Judicial Facility.
- * Completion of renovations to the Children's Museum of Virginia.
- * Established land boundaries of approximately 475 acres of water-shed properties adjacent to Lake Cohoon.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Traffic Engineering**

Business Unit Mission Statement

The primary mission of the Traffic Engineering Department is to provide effective and efficient traffic control systems and devices that maximize safety, quality, reliability, comfort and understandability, and minimize travel time, inconvenience, and expense for the traveling public and the taxpayers. We deliver quality customer service with a highly qualified and responsive team of professionals.

Description of Services Provided

- * Operation and maintenance of 120 signalized intersections.
- * Timing and optimization of signals through a central computer system and upgrade intersections. These upgrades have resulted in lower energy consumption, improved signal head visibility and better intersection operation.
- * Maintain an inventory of approximately 28,000 signs and over 870 miles of lane markings.
- * Utilize labor from the Prison Work Release program.
- * Fabricate, install, and maintain all signs in the City right-of-way, maintain pavement markings, manage temporary traffic controls for work in the right-of-way and collect traffic counts as needed.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	335,219	364,608	364,608	355,445
Allowances	6,194	9,711	9,711	5,400
Benefits	228,311	219,851	219,851	226,888
Other Operating Expenses	1,711,273	1,920,738	1,920,738	1,923,738
Internal Service Charges	187,998	206,300	206,300	205,135
Net Budget	2,468,994	2,721,208	2,721,208	2,716,606
Total Budget	2,468,994	2,721,208	2,721,208	2,716,606

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	2,468,994	2,721,208	2,721,208	2,716,606
Total Funding	2,468,994	2,721,208	2,721,208	2,716,606

Strategic Goals

- * Implement a traffic sign and pavement marking retroreflectivity management system and bring the city into compliance with federally mandated requirements through planned sign replacements and pavement remarking.
- * Modernize and standardize the City's traffic signal system for its 120 signalized intersections through a series of federal/state funded projects supported by the Hampton Roads Planning District Commission.
- * Pursue federal/state funding for road safety improvement projects through the submission of Highway Safety Improvement Program (HSIP) grant applications.
- * Pursue federal/state funding to resynchronize the City's traffic signal system along various major corridors to minimize travel times on a three year cycle.

Outcomes and Accomplishments

- * Using non-City funding, we have upgraded our central signal system along with remote communications to 30 intersections, deployed safety improvements at an additional 20 locations to include pedestrian enhancements, retimed more than 90 intersections, and replaced traffic signal lights with energy efficient LED bulbs.
- * Highway Safety Improvement Program (HSIP) Phase I (8 Locations) - Completed.
- * Signal System Phase I - Completed.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Parking Authority Fund**

Business Unit Mission Statement

The Parking Authority will provide safe, efficient and attractive parking at reasonable rates for long-term, short-term, and special event parking in the Downtown Portsmouth Business District.

Description of Services Provided

The Portsmouth Parking Authority is responsible for the operation and maintenance of six parking garages, eight surface lots, and approximately 490 parking meters. The following services are provided:

- * Daily garage ticket sales
- * Supplementary parking enforcement in the Downtown Portsmouth area.
- * Special event parking, including concert events held at the Harbor Center Pavilion.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	283,945	363,294	363,294	358,959
Allowances	2,160	4,318	4,318	2,160
Benefits	132,281	94,319	94,319	97,828
Other Operating Expenses	343,007	397,112	397,112	393,926
Internal Service Charges	59,349	54,322	54,322	55,883
Debt Service	254,583	773,151	773,151	577,270
Capital Outlay	464,515	-	-	-
Net Budget	1,539,839	1,686,516	1,686,516	1,486,026
Total Budget	1,539,839	1,686,516	1,686,516	1,486,026

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
750 Portsmouth Parking Authority	1,539,839	1,686,516	1,686,516	1,486,026
Total Funding	1,539,839	1,686,516	1,686,516	1,486,026

Strategic Goals

- * Implementation of the Downtown Parking Master Plan.
- * Evaluate the existing parking decks and surface lots.
- * Provide support for certain City sponsored events.

Outcomes and Accomplishments

- * Installation of pay stations and signage in the new Judicial Facility parking lot.
- * Structural assessment of county street, City Hall and Harbor Street garages.
- * Completing 70% of the recommendation of the Downtown Parking Master Plan.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Property Management**

Business Unit Mission Statement

To provide the best municipal facilities for citizens to utilize at a cost that is competitive with the "best practice" private sector properties management firms.

Description of Services Provided

To provide building maintenance services and replacement to include, electrical, HVAC, plumbing, carpentry, painting and janitorial services. The division also operates a storeroom that provides janitorial supplies and other items used by City departments. The division primarily serves internal customers; however, external customers also benefit from these services. Logistical support is also provided for special events.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	1,294,301	1,391,642	1,391,642	1,291,588
Allowances	9,720	12,948	12,948	9,720
Benefits	530,850	602,399	602,399	579,086
Other Operating Expenses	1,089,316	1,404,170	1,404,170	1,510,200
Internal Service Charges	325,138	345,000	345,000	356,305
Net Budget	3,249,325	3,756,159	3,756,159	3,746,899
Total Budget	3,249,325	3,756,159	3,756,159	3,746,899

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	3,249,325	3,756,159	3,756,159	3,746,899
Total Funding	3,249,325	3,756,159	3,756,159	3,746,899

Strategic Goals

- * Continue work on Life Cycle Costing
- * Develop an improved training plan that addresses new opportunities to improve efficiencies
- * Update the division Facility Study to more accurately project future replacement needs.

Outcomes and Accomplishments

- * Continuously improving efficiencies in custodial service
- * Implemented a new work management/asset management software system
- * Successfully opened the new Portsmouth Judicial Center

Major Budget Variances

The opening of the new Portsmouth Judicial Center has caused Property Management Budget to increase slightly because the FY- 13 budget reflected a partial year of operation. In addition, the one year warranty on certain building systems will expire during the FY-14 budget year creating expenses that were not included in FY-13 due to warranties being in effect.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Utilities**

Business Unit Mission Statement

To provide our customers with facilities that are energy efficient and environmentally friendly through a proactive effort by utilizing energy saving materials and technology whenever possible.

Description of Services Provided

The Utilities Division provides funding to cover the cost of electricity, natural gas, fuel oil, water service, sewage treatment and stormwater management for the City's municipal buildings and exterior facilities.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	2,261,358	2,174,500	2,174,500	2,699,500
Net Budget	2,261,358	2,174,500	2,174,500	2,699,500
Total Budget	2,261,358	2,174,500	2,174,500	2,699,500

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	2,261,358	2,174,500	2,174,500	2,699,500
Total Funding	2,261,358	2,174,500	2,174,500	2,699,500

Strategic Goals

- * Focus attention on educating City employees and the public about energy conservation
- .
- * Continue a program to upgrade lighting systems to energy efficient lamps and ballast.

Outcomes and Accomplishments

Decreased the overall cost per square foot for Utilities.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Rental Of Land**

Business Unit Mission Statement

To negotiate and manage leases that provide quality office space at the most reasonable cost. To ensure that property owners adhere to the contents of the lease and provide services that are comparable to customers occupying City owned space.

Description of Services Provided

Management of leases to provide quality and efficient office space for city services.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	823,152	804,072	804,072	654,757
Net Budget	823,152	804,072	804,072	654,757
Total Budget	823,152	804,072	804,072	654,757
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Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	823,152	804,072	804,072	654,757
Total Funding	823,152	804,072	804,072	654,757

Strategic Goals

- * Insure owners are accountable for upholding the contents of the lease.
- * Renew all leases at least six months prior to the expiration date.
- * Insure payment of no higher than market rate for office space.
- * Minimize leased space by maximizing the use of City owned facilities

Outcomes and Accomplishments

- * Successfully re-negotiated all leases due for renewal.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Waste Management Fund**

Business Unit Mission Statement

To provide efficient and environmentally friendly waste removal and disposal using the most economical process available.

Description of Services Provided

To collect and dispose of household waste and bulk material for approximately 33,000 customers.

Sanitation: This work group provides once weekly collection to approximately 80% of the City's residential households based on an automated waste collection program. The remaining 20% are serviced through a semi-automated system. Yard waste is collected once weekly and disposed in the City owned and operated landfill. This unit also provides commercial waste collection in the Downtown Commercial District six days per week. An average of 56,000 tons of solid waste is collected and disposed of per year at the Southeastern Public Service Authority (SPSA). This work group also provides collection service to senior and disabled citizens as mandated by the Americans with Disabilities Act and special pickups are provided for move-ins and move-outs.

Bulk Refuse: Provide once weekly collection for 65,800 cubic yards of bulk material which is collected and disposed at the City owned Craney Island Landfill. In addition, for special clean-up projects, roll-off boxes are provided to City departments and civic groups for special and neighborhood clean-ups. In accordance with Federal mandates, prior to disposal, In addition to these services, to coordinate drop off recycling services, this unit collaborates with Tidewater Fiber and containers are pulled and dumped approximately 460 times. In FY-12, the citizens of Portsmouth recycled 520 tons of materials.

Landfill: Operation of the landfill for construction debris disposal, yard waste, tree limbs, and other bulk refuse. The landfill is only authorized for City collection crews and City approved construction project usage. An average of 76,000 cubic yards of debris was deposited at the landfill.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	2,060,276	2,275,628	2,275,628	2,156,871
Benefits	1,519,062	1,325,062	1,325,062	1,387,515
Other Operating Expenses	5,879,962	6,444,288	6,444,288	5,777,697
Internal Service Charges	1,559,663	1,580,594	1,580,594	1,526,141
Debt Service	47,664	961,220	961,220	729,296
Capital Outlay	704,536	-	-	707,280
Net Budget	11,771,163	12,586,792	12,586,792	12,284,800
Total Budget	11,771,163	12,586,792	12,586,792	12,284,800

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
740 Waste Management Fund	11,771,163	12,586,792	12,586,792	12,284,800
Total Funding	11,771,163	12,586,792	12,586,792	12,284,800

Strategic Goals

- * Develop and implement a curbside recycling program.
- * Maximize the life expectancy of the Craney Island Landfill.
- * Recycle 50% of all bulk waste collected.

Outcomes and Accomplishments

- * Consolidated all code enforcement with Neighborhood Quality Inspectors to improve enforcement.
- * Moved Street Sweeping Operations to the Stormwater Division to improve efficiency.
- * Created a comprehensive Request For Proposals to implement a full service recycling program
- * Reorganized existing staff to create a Recycling Coordinator.
- * Reorganized existing staff to create a Special Projects Coordinator who works with inmate work crews to enhance areas typically prone to illegal dumping.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
City Garage Fund**

Business Unit Mission Statement

The Fleet Management Division is dedicated to providing efficient and quality services to our customers. We strive to provide the best vehicles and equipment for specific needs while seeking to protect the environment and minimize fuel cost.

Description of Services Provided

The City Garage provides routine maintenance and repair to all vehicles within the City. The City Garage also manages the operation of the City Impound and collects all fees associated with towing, storage and administration of the impound. The City Garage also provides maintenance and repair to vehicles belonging to the Hampton Roads Regional Jail and the Portsmouth Redevelopment and Housing Authority.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	1,211,455	1,392,120	1,392,120	1,369,260
Allowances	13,293	32,384	32,384	10,800
Benefits	647,746	576,173	576,173	582,689
Other Operating Expenses	5,172,227	4,424,523	4,380,181	4,514,496
Debt Service	238,845	2,335,105	2,335,105	2,327,060
Capital Outlay	1,976,854	-	44,342	1,128,443
Net Budget	9,260,420	8,760,305	8,760,305	9,932,748
Total Budget	9,260,420	8,760,305	8,760,305	9,932,748

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
800 City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748
Total Funding	9,260,420	8,760,305	8,760,305	9,932,748

Strategic Goals

- * Continue the Vehicle Replacement Plan in order to minimize repair cost and increase reliability
- * Utilize technology to decrease parts inventory while increasing parts available to mechanics
- * Study alternative fuels and begin work on a long range plan to develop a "Green Fleet"
- * Come to an agreement with the School Board to provide maintenance and repair to both the yellow and white fleet.
- * Develop and implement a comprehensive training plan for employees

Outcomes and Accomplishments

- * Decreased parts inventory by 25%
- * Received Emergency Vehicle Technician certification for two employees who work on Fire and EMS equipment.
- * Improved working conditions for employees by creating a lunch/break room in the shop.

Major Budget Variances

The FY-14 budget reflects an increase in parts due to aging equipment that was not replaced during FY-13.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Cemetery Perpetual Care Fund**

Business Unit Mission Statement

The Cemetery Perpetual Care Fund is a permanent fund for the care of City owned cemeteries. Funding is provided for cemetery capital improvements from interest earnings and from burial fees collected during the fiscal year.

Description of Services Provided

The Cemetery Perpetual Care Fund is a permanent fund for the care of cemetery lots. It is used to account for cemetery lot sales, perpetual care payments and cemetery improvements. Per the City Code, a \$1 million reserve is required within the fund to support long-term care. Available funds are used for services including, but not limited to, drainage, lighting, fencing, signage, landscaping, roads and monument repair.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	-	100,000	100,000	100,000
Net Budget	-	100,000	100,000	100,000
Total Budget	-	100,000	100,000	100,000
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
500 Cemetery Fund	-	100,000	100,000	100,000
Total Funding	-	100,000	100,000	100,000

Strategic Goals

Implementation of the Cemetery Perpetual Care Master Plan for City owned Cemeteries to include Cedar Grove, Oak Grove and Olive Branch.

Outcomes and Accomplishments

The perpetual care fund had no projects last year.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Public Utilities Fund**

Business Unit Mission Statement

The Department of Public Utilities functions as the responsible steward of Portsmouth's water and wastewater assets. The Department plans, manages and operates a customer focused, efficient, safe and reliable water supply and wastewater collection system.

Description of Services Provided

The Department of Public Utilities is responsible for treating drinking water and maintaining the lines that deliver this water to Portsmouth and certain areas of Suffolk and Chesapeake. Public Utilities also maintains the sanitary sewer lines and sewage pumping stations which carry wastewater away from Portsmouth homes and businesses.

Programs/Services:

- * Water Treatment
- * Water Distribution
- * Wastewater Conveyance
- * Maintenance of Water/Wastewater System
- * Billings and Collections

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	4,133,042	4,838,651	4,718,651	5,007,104
Allowances	133,491	166,018	166,018	158,465
Benefits	2,505,358	2,125,977	2,125,977	2,280,140
Other Operating Expenses	9,362,913	13,253,821	13,373,821	12,259,461
Internal Service Charges	1,061,139	951,446	951,446	1,062,277
Debt Service	2,902,160	10,746,815	10,746,815	10,886,273
Capital Outlay	4,211,339	68,000	68,000	284,500
Transfers	12,875,000	12,875,000	12,875,000	11,758,816
Net Budget	37,184,443	45,025,728	45,025,728	43,697,036
Total Budget	37,184,443	45,025,728	45,025,728	43,697,036

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
700 Public Utility Fund	37,184,443	45,025,728	45,025,728	43,697,036
Total Funding	37,184,443	45,025,728	45,025,728	43,697,036

Strategic Goals

- * Maintain compliance with State and Federal Drinking Water Standards
- * Maintain fiscally prudent water and wastewater charges to insure a self-sustaining operation and meet all financial obligations.
- * Maintain unaccounted for water below the American Water Works Association's acceptable range of 10-15% of finished water production.
- * Pursue replacement of all water system meters with advance metering technology to improve efficiency and lower operating expenses.
- * Comply effectively and timely with the terms and conditions of the EPA's Regional Sanitary Sewer Overflow Consent Order.
- * Increase the pace of rehabilitating or replacing aging utility infrastructure in order to lower asset age, reduce maintenance and repair expense, and improve customer services.
- * Render billings in an accurate and timely manner.

Outcomes and Accomplishments

*Department continues to meet the deadlines set forth in the Regional Consent Order to eliminate sanitary sewer overflows (SSO).

*SSO Find and Fix Program - department identified and completed 40 projects in FY2012 identified as priorities found during the Sewer System Evaluation Study.

*A new \$5.1 million raw water pump station at the Lake Kilby Water Treatment was placed in service on January 9, 2012.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Works/General Services
Harbor Center Pavilion**

Business Unit Mission Statement

To insure that the Harbor Center Pavilion is the destination of choice for all concert-goers in the region.

Description of Services Provided

Provide maintenance and upkeep services to include lawn maintenance, after show cleanups, parking attendants and any other necessary services to ensure that the Harbor Center Pavilion remains a first class entertainment venue.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	68,787	63,467	63,467	65,673
Benefits	19,554	22,463	22,463	17,787
Other Operating Expenses	280,568	237,700	237,700	237,500
Internal Service Charges	29,299	29,150	29,150	29,175
	Net Budget	398,208	352,780	352,780
	Total Budget	398,208	352,780	350,135

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	398,208	352,780	352,780	350,135
	Total Funding	398,208	352,780	352,780

Strategic Goals

- * To improve the overall image of the facility and make the Harbor Center Pavilion a destination of choice for concert goers.
- * To develop a replacement reserve fund for capital inventory replacement
- * To improve the winterization process to minimize the effects of inclement weather on the facility.

Outcomes and Accomplishments

- * Remodeled the kitchen and dining area
- * Upgraded the VIP area to include remodeling the VIP concession area.

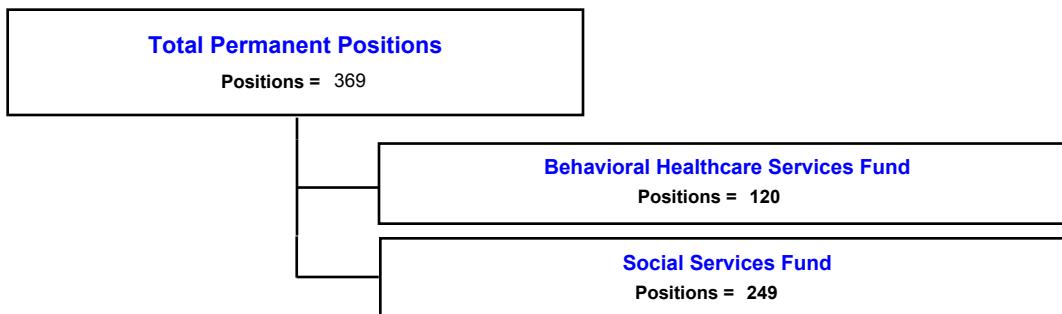
**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Health
Business Center Index**

Organizational Chart	10 - 2
Business Center Summary	10 - 3
Public Health Department	10 - 4
Behavioral Healthcare Services Fund	10 - 5
Social Services Fund	10 - 6
CSA Fund	10 - 7

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Public Health
Business Center Organizational Chart



**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Public Health

Description of Services Provided

This business center includes the departments of Public Health, Behavioral Healthcare Services, Social Services and the Office of Comprehensive Services. These departments are dedicated to promoting, protecting and preserving a healthy and safe community, provide Mental Health, Mental Retardation, Substance Abuse and Prevention Services to the citizens of Portsmouth and enhance the quality of life by promoting safety and self-sufficiency through agency programs and community partnerships.

- * Public Health - the Portsmouth Health Department provides health care services to the citizens of the City of Portsmouth.
- * Behavioral Health Services - a Community Services Board that provides community based mental health, intellectual disability, substance abuse and prevention programming to the residents of the City of Portsmouth.
- * Social Services Fund - promotes self-sufficiency, self-support, and self-esteem through financial assistance programs, intake services, child and family services, adult services employment services and volunteer services.
- * CSA Fund - Comprehensive Services for At-Risk Youth and Families is a locally administered state mandated program established provide and design services in response to the unique needs of youth and families and to increase interagency collaboration and family involvement in service delivery and management.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Behavioral Healthcare Services Fund	9,684,567	10,956,138	10,970,798	11,816,569
CSA Fund	3,384,502	7,666,467	7,666,467	5,302,029
Public Health Department	1,185,960	1,186,217	1,186,217	1,187,134
Social Services Fund	20,954,596	25,035,796	25,035,796	24,025,865
Total Budget	35,209,625	44,844,618	44,859,278	42,331,597

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,185,960	1,186,217	1,186,217	1,187,134
400 Behavioral Healthcare Svc Fund	9,684,567	10,956,138	10,970,798	11,816,569
410 Social Services Fund	20,954,596	25,035,796	25,035,796	24,025,865
415 Community Services Fund	3,384,502	7,666,467	7,666,467	5,302,029
Total Funding	35,209,625	44,844,618	44,859,278	42,331,597

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Health
Public Health Department**

Business Unit Mission Statement

The Portsmouth Health Department is dedicated to promoting, protecting and preserving a healthy and safe community.

Description of Services Provided

- * The Portsmouth Health Department (PHD) delivers critical and quality services to citizens throughout their lives. * PHD provides preventive, acute and chronic health services to pregnant women, to infants, teenagers, adults and geriatric populations.
- * PHD strives to keep food, water and other environmental conditions safe for Portsmouth citizens and visitors.
- * When public health emergencies arise -natural or man-made- PHD is well prepared to lead or to partner with public and private organizations to respond quickly and effectively.

PHD provides services at our 1701 High Street location and throughout the City reaching more than 19,000 individuals and engaging in 1,000 community-based services annually. Pursuant to statutory authority, PHD is a state agency, which operates in close partnership with the City of Portsmouth through a cooperative agreement delineating the basic public health services and any additional services based on identified challenges and available funds.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	1,174,979	1,174,979	1,174,979	1,174,979
Internal Service Charges	10,981	11,238	11,238	12,155
Net Budget	1,185,960	1,186,217	1,186,217	1,187,134
Total Budget	1,185,960	1,186,217	1,186,217	1,187,134

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,185,960	1,186,217	1,186,217	1,187,134
Total Funding	1,185,960	1,186,217	1,186,217	1,187,134

Strategic Goals

- * Decrease the incidence of communicable disease and health hazards in Portsmouth
- * Monitor our community environment for the development of significant public health threats and investigate/respond to such events on a timely manner.
- * Respond in a timely manner to any emergency impacting public health through preparation, collaboration, education and rapid intervention.
- * Provide effective leadership and support to all of Portsmouth's stakeholders and public health service providers.
- * Create a culture of preparedness among all Portsmouth residents, businesses and stakeholders in order to ensure an optimal response to any nature or man-made health threat to our community.

Outcomes and Accomplishments

- * Increased the number of women enrolled in WIC during the first trimester by 10% from 20 to 22.
- * Decreased the number of overweight children on the WIC program from by 5% from 163 to 154.
- * Increase the pregnant women on WIC by 5%, from 426 to 447.
- * Increase the number of breastfeeding infants on WIC by 8%, from 39 to 42.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Health
Behavioral Healthcare Services Fund**

Business Unit Mission Statement

The mission of the Portsmouth Department of Behavioral Healthcare Services is to promote independence, recovery, and positive human outcomes for those we serve, through excellence in the delivery of integrated Mental Health, Intellectual Disabilities, and Substance Abuse and Prevention services.

Description of Services Provided

The Portsmouth Department of Behavioral Healthcare Services (BHS) is a Community Services Board that provides mental health, intellectual disabilities, substance abuse, and prevention programming to residents of the City of Portsmouth within their communities. The department provides a comprehensive array of services (screening/evaluation, emergency services, case management, outpatient, day support, competency restoration, rehabilitation, opioid replacement, residential, early intervention, prevention) to approximately 4,000 individuals a year. The department is experiencing an increased demand for services in light of the current economy.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	4,111,000	4,938,960	4,938,960	5,115,816
Benefits	1,436,636	1,742,837	1,742,837	1,915,934
Other Operating Expenses	3,296,946	3,525,016	3,539,676	3,890,006
Internal Service Charges	466,317	393,975	393,975	419,463
Capital Outlay	18,318	-	-	120,000
Transfers	355,350	355,350	355,350	355,350
Net Budget	9,684,567	10,956,138	10,970,798	11,816,569
Total Budget	9,684,567	10,956,138	10,970,798	11,816,569
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Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
400 Behavioral Healthcare Svc Fund	9,684,567	10,956,138	10,970,798	11,816,569
Total Funding	9,684,567	10,956,138	10,970,798	11,816,569
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Strategic Goals

- * Measure and guide the agency's delivery of services to persons with co-occurring disorders within the framework of the Recovery System of Care measure.
- * Continue to work with community partners to develop a system of service that values recovery and the principles of self-determination.
- * Use a strategic planning approach to identify and pursue opportunities to improve effectiveness and efficiency, decrease costs, and increase revenue.
- * Increase satisfaction from participants, businesses and stakeholders.
- * Increase record documentation compliance through implementation of an Electronic Health Record and systematic auditing, training and in-service courses.
- * Implement State core values of recovery, resilience, and self determination by increasing consumers' participation in treatment planning.

Outcomes and Accomplishments

- * Successfully researched, purchased and implemented the Credible Electronic Health Record software program. This has resulted in BHS re-assuming billing and accounting responsibilities from the contracted billing company utilized since 2002 at considerable savings and much more functional clinical care documentation, record reviews, employee productivity and medical record management.
- * Collaborated with the Chesapeake Community Services Board and Bon Secours Maryview Medical Center in writing and being awarded a grant from the Department of Behavioral Health and Developmental Services to provide a sub-regional Drop Off Center at Maryview for CIT police to bring consumers for mental health services.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Health
Social Services Fund**

Business Unit Mission Statement

The Department of Human Services is committed to enhance the quality of life by strengthening families and individuals through comprehensive programs and community partnerships.

Description of Services Provided

The Department of Social Services (DSS) is a versatile agency that touches the lives of all citizens by providing programs and services that ensure the health and welfare of our citizens. The department provides services to individuals and families that enable them to be empowered, self-sufficient and gain the economic independence they deserve. With collaborative efforts of community and other organizations, comprehensive services are accessible to individuals and families in need.

Specific services include benefit assistance and programs, case management, childcare assistance, labor force and youth development. In addition to services listed above, this agency provides, adoption services, adult and child protective services, custodial and non-custodial foster care, transitional support and utility assistance.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	7,250,908	8,449,122	8,449,122	8,629,934
Allowances	16,836	39,941	39,941	16,200
Benefits	3,280,328	3,904,993	3,904,993	4,219,880
Other Operating Expenses	9,683,156	11,893,411	11,843,411	10,408,991
Internal Service Charges	723,369	680,007	680,007	682,538
Capital Outlay	-	68,322	118,322	68,322
Net Budget	20,954,596	25,035,796	25,035,796	24,025,865
Total Budget	20,954,596	25,035,796	25,035,796	24,025,865

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
410 Social Services Fund	20,954,596	25,035,796	25,035,796	24,025,865
Total Funding	20,954,596	25,035,796	25,035,796	24,025,865

Strategic Goals

- * Ensure Portsmouth citizens have their basic human needs met timely and accurately.
- * Assure that citizens receiving services contribute to their family's economic independence.
- * Provide protective and preventative support to individuals and families who are at risk of violence and dependence.
- * Encourage and advocate programs and services to enhance the quality of life and to protect those citizens that are not self-sufficient.
- * Improve accuracy and timeliness of data entry and fiscal reporting.
- * Develop and increase a quality workforce by promoting employment training and professional growth.

Outcomes and Accomplishments

- * Adult Services Program - hosted several events to raise awareness of abused, neglected individuals as well as exploited elderly and disabled individuals in our community.
- * Benefits Programs (Eligibility) - approved over 1200 elderly/disabled homeowners for real estate tax relief exemption plus 440 homeowners approved for real estate tax freeze.
- * Child Care Program - Childcare Subsidy Program enabled 400 families to work or attend school to promote self sufficiency.
- * Employment Services - Department of Social Services hosted a job fair that consisted of 39 employers and over 740 jobs applicants who were pursuing employment; agency effectively assisted clients in obtaining social security disability due to physical and mental barriers.
- * Foster Care - closure provided to 41 foster care cases due to reunification and emancipation.
- * Services Intake - provided utility and rent/mortgage assistance to 40 clients totaling \$9,831 via Emergency Food.
- * Shelter program grant - served over 2700 residents of Portsmouth via Medication Access Program.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Public Health
CSA Fund**

Business Unit Mission Statement

To manage a system of services which provides activities targeted for special education youth, foster care prevention and residential special education programs.

Description of Services Provided

The Comprehensive Services Program for At-Risk Youth and Families (CSA) is a locally administered state mandated program established to ensure preservation of families and provide appropriate services in the least restrictive environment. The purpose of this program is to provide and design services in response to the unique needs of youth and families and to increase interagency collaboration and family involvement in service delivery and management. The coordination of services provides communities flexibility in the use of funds as well as authority for program and fiscal decision making.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	3,384,502	7,666,467	7,666,467	5,302,029
Net Budget	3,384,502	7,666,467	7,666,467	5,302,029
Total Budget	3,384,502	7,666,467	7,666,467	5,302,029

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
415 Community Services Fund	3,384,502	7,666,467	7,666,467	5,302,029
Total Funding	3,384,502	7,666,467	7,666,467	5,302,029

Strategic Goals

- * To keep families together and to provide services within the community whenever possible.
- * Children and youth served will be placed in the least restrictive environment while providing high quality, cost effective services.
- * To increase family involvement in child-centered service delivery and management while raising the percentage of families reporting satisfaction with the services.

Outcomes and Accomplishments

- * There were 227 individuals/families who received CSA funded services.
- * CSA expenditures totaled \$4.18 million for services provided to children and families.
- * Average cost per child was \$18,409.

Best practices in child welfare dictate that no more than 10% of foster care placements should be made into congregate care. Most youth benefit from being part of a family environment close to their home community. Portsmouth averaged only 4.1% congregate care placements during FY2012, well below the national average of 18% and the state average of 14.75%, reflecting the efforts to place children in the more beneficial family environments.

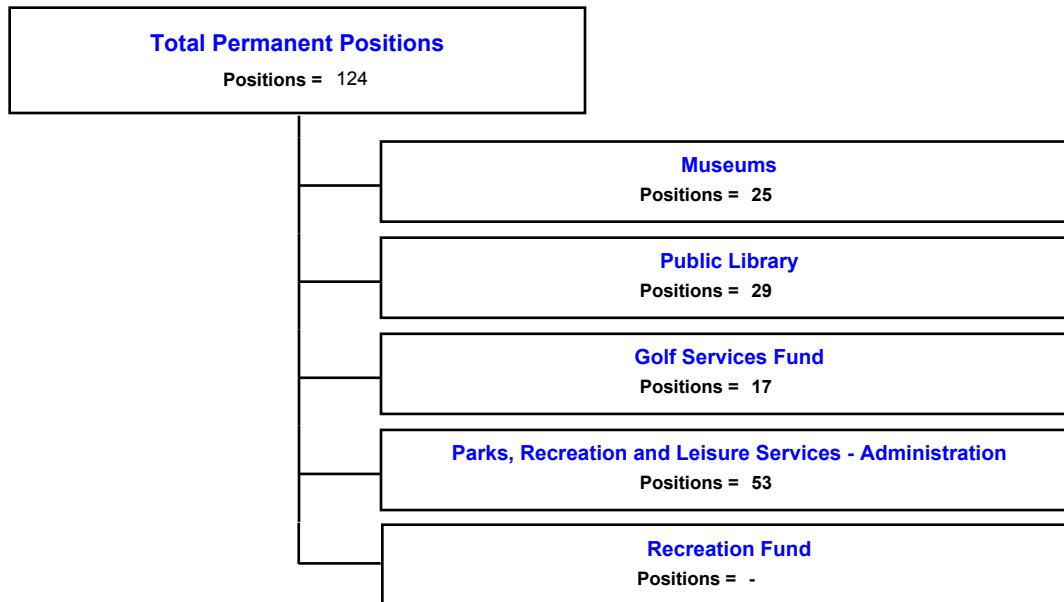
**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Business Center Index**

Organizational Chart	11 - 2
Business Center Summary	11 - 3
Museums	11 - 4
Public Library	11 - 5
Law Library Fund	11 - 6
Golf Services Fund	11 - 7
Parks, Recreation and Leisure Services - Administration	11 - 8
Parks, Recreation and Leisure Services - Parks	11 - 9
Parks, Recreation and Leisure Services - Recreation	11 - 10
Recreation Fund	11 - 11

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Business Center Organizational Chart**



**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Parks, Recreation, and Cultural

Description of Services Provided

The Parks, Recreation and Cultural business center includes the departments of Parks, Recreation and Leisure Services, Museums, Golf and the Public Library (to include the Law Library) which addresses the City's recreational, educational and cultural needs. Services provided include educational exhibits, access to a comprehensive collection of library materials, excellent golf facilities and coordinated programs, and high quality recreation programs and facilities for use by the citizens of Portsmouth.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Golf Services Fund	2,218,730	2,570,831	2,570,831	2,623,588
Law Library Fund	26,411	31,026	31,026	31,026
Museums	1,853,599	1,774,178	1,774,178	1,764,811
Parks, Recreation and Leisure Services - Administration	3,597,911	4,042,235	4,042,235	4,069,853
Parks, Recreation and Leisure Services - Parks	1,573,874	1,953,354	1,953,354	2,096,514
Parks, Recreation and Leisure Services - Recreation	253,316	359,460	359,460	359,460
Public Library	2,095,724	2,284,466	2,284,466	2,209,126
Recreation Fund	657,495	600,000	600,000	640,437
Total Budget	12,277,060	13,615,550	13,615,550	13,794,815

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	9,374,424	10,413,693	10,413,693	10,499,764
405 Public Law Library Fund	26,411	31,026	31,026	31,026
440 Recreation Fund	657,495	600,000	600,000	640,437
720 Golf Fund	2,218,730	2,570,831	2,570,831	2,623,588
Total Funding	12,277,060	13,615,550	13,615,550	13,794,815

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Museums**

Business Unit Mission Statement

To provide the citizens of Portsmouth, Hampton Roads, the Commonwealth of Virginia, and beyond, high quality educational and cultural experiences in the arts, humanities, and the sciences.

Description of Services Provided

The Department of Museums provides high quality educational and cultural experiences in the arts and humanities through exhibitions, programs, events and the collections. The Department:

- * manages four museums: Children's Museum of Virginia, Portsmouth Art and Cultural Center, Portsmouth Naval Shipyard Museum and the Lightship PORTSMOUTH Museum.
- * works collaboratively with the Portsmouth Public Schools to operate the Beazley Planetarium and provides planetarium programming and focused based programs for Portsmouth Public School students grades K-6. Programming is also provided for other regional schools and the general public.
- * oversees the preservation and restoration of the city's monuments.
- * operates three museum shops which help support museum operations.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	1,090,387	1,097,160	1,097,160	1,081,326
Benefits	353,964	355,004	355,004	338,030
Other Operating Expenses	319,946	246,174	246,174	246,174
Internal Service Charges	89,302	75,840	75,840	99,281
Net Budget	1,853,599	1,774,178	1,774,178	1,764,811
Total Budget	1,853,599	1,774,178	1,774,178	1,764,811

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,853,599	1,774,178	1,774,178	1,764,811
Total Funding	1,853,599	1,774,178	1,774,178	1,764,811

Strategic Goals

- * To provide environmentally correct, properly documented and informative presentation of all collections-permanent and loaned-in accordance with the American Alliance of Museums' standards.
- * To engage the visitors in learning by presenting educational and cultural programs that enriches their knowledge of the arts, science and history.
- * To create and offer quality permanent and changing exhibitions, which support the educational and cultural mission of the Department of Museums.
- * To provide a friendly, safe and appealing environment that will create an informative and memorable experience for the visitors to the Portsmouth Museums.
- * To position the Portsmouth Museums as a destination of choice.
- * To provide appropriate measures to ensure the safety and security of the people, collections, and facilities. To provide an effective program for the care and long-term maintenance of the sites.
- * To be good stewards of the museums resources and committed to public accountability and transparency.

Outcomes and Accomplishments

- * The Portsmouth Naval Shipyard Museum received a grant from the Institute of Museum & Library Services for the Purchase of customized shelving for a portion of their collection
- * The Beazley Planetarium re-opened in October 2011 after an upgrade to its systems which was generously made possible by the Beazley Foundation.
- * After re-opening the Children's Museum in May 2011, memberships increased 500%.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Public Library**

Business Unit Mission Statement

To offer access to a comprehensive collection of materials, in a safe and appealing environment, to encourage social, economic, cultural, and intellectual growth and through the careful use of resources and a knowledgeable staff, the Library will contribute to the overall quality of life and meet the ever-changing needs of the citizens of Portsmouth. The Portsmouth Public Library will accomplish this by encouraging an atmosphere of lifelong learning through traditional library services and emerging technologies, and will continue to be a relevant part of our community.

Description of Services Provided

Portsmouth Public Library has a knowledgeable, well-trained, courteous and highly qualified staff to serve and assist patrons in the use of library resources and technology. The Library provides the following core services that meet the needs and desires of our citizens: access to media; basic literacy; commons area & leisure services; community referral & government information; early literacy; local history & genealogy; and the law library.

Serving our community with access to media in a variety of formats including print, audio, video, and electronic. The Library houses a comprehensive collection of materials, downloadable eBooks, free programming for all ages, in addition to computer and Internet access.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	1,129,143	1,246,105	1,246,105	1,236,174
Benefits	457,100	499,910	499,910	480,902
Other Operating Expenses	329,329	367,256	367,256	367,256
Internal Service Charges	180,152	171,195	171,195	124,794
Net Budget	2,095,724	2,284,466	2,284,466	2,209,126
Total Budget	2,095,724	2,284,466	2,284,466	2,209,126

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	2,095,724	2,284,466	2,284,466	2,209,126
Total Funding	2,095,724	2,284,466	2,284,466	2,209,126

Strategic Goals

- * Provide library facilities that meet or exceed the information needs and desires of our citizens.
- * Explore and implement new technologies that follow Bold New Directions in providing information to the citizens of Portsmouth.
- * Provide a current, balanced, and culturally diverse collection of materials and information in various formats, periodically surveying patrons about their wants and needs.
- * Offer a level of customer service that meets or exceeds the Library's Customer Service Policy.
- * Provide programs to challenge the minds and imaginations of young people and adults and inspire them to develop the skills, passions, and interests that will help them succeed in school and the world of work.

Outcomes and Accomplishments

- * Re-opened the newly renovated and refurbished Main Library in June 2012 after it had been destroyed by intentional fire.
- * Hosted the VLA Conference for the second consecutive year, enjoying higher participation from the previous year with over 500 library professionals and para-professionals in attendance.
- * Installed RFID (Radio Frequency IDentification) technology at the Main Library, completing the Library's goal of bringing improved service delivery in the circulation of materials and the collecton of fines and fees.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Law Library Fund**

Business Unit Mission Statement

To ensure that current and accurate legal resources are accessible to the general public, local business owners, members of the legal profession and the courts, for the research and practice of law.

Description of Services Provided

The Law Library maintains the City, State and Federal Code publications, along with specialized state resources which assist patrons with individual research of legal matters. The Law Library offers Westlaw Patron Access Online Services and Nolo self-help publications.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	26,411	31,026	31,026	31,026
Net Budget	26,411	31,026	31,026	31,026
Total Budget	26,411	31,026	31,026	31,026

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
405 Public Law Library Fund	26,411	31,026	31,026	31,026
Total Funding	26,411	31,026	31,026	31,026

Strategic Goals

* To provide more access to these specialized resources to the patrons who need them.

Outcomes and Accomplishments

The law library has been relocated within the renovated part of Main Library, providing better access throughout operating hours.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Golf Services Fund**

Business Unit Mission Statement

For all citizens and golf course patrons, the City is committed to providing excellent golf facilities and a comprehensive, coordinated golf program. This includes course access, instruction, education, and competition. The mission will be accomplished within the established economic guidelines and City of Portsmouth constraints.

Description of Services Provided

The Golf Fund provides overall policy management of the golf course, tournament bookings, interpretation of golf rules for tournament players, monitoring of the food service contracts for all course operations, oversight of the maintenance, upkeep and improvements to both The Links at City Park and Bide-A-Wee Golf Course, and assures proper revenue collection and accountability.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	567,825	634,692	634,692	637,948
Benefits	309,904	245,128	245,128	283,383
Other Operating Expenses	837,265	943,953	943,953	943,953
Internal Service Charges	76,525	74,441	74,441	77,341
Debt Service	281,642	672,617	672,617	680,963
Capital Outlay	145,569	-	-	-
Net Budget	2,218,730	2,570,831	2,570,831	2,623,588
Total Budget	2,218,730	2,570,831	2,570,831	2,623,588

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
720 Golf Fund	2,218,730	2,570,831	2,570,831	2,623,588
Total Funding	2,218,730	2,570,831	2,570,831	2,623,588

Strategic Goals

- * Maintain the condition of the golf course at a 4 1/2 Star rating within the constraints of the approved budget.
- * Maintain an up-to-date e-mail list of local golfers to better communicate golf tournaments and specials.
- * Increase the number of rounds played by increasing the number of golf tournaments booked at our courses.
- * Improve advertisement to the public about the availability of the Pavilion for weddings, parties, etc.

Outcomes and Accomplishments

- * Jr. Golf program with over 250 youth learning the basics of golf and golf etiquette
- * Hosted over 140 golf outing including the Bon Secours Maryview Foundation tournament that raised over \$50,000 for the Foundation.
- * Hosted the oldest continuously run tournament in the U.S. - the 85th Annual Portsmouth City Amateur - rated the best tournament in the state.
- * Hosted the 5th Annual "Local Legends on the Links" tournament sponsored by B. J. & Justin Upton. They collected thousands of dollars for charity.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Parks, Recreation and Leisure Services - Administration**

Business Unit Mission Statement

To enhance the quality of life of the community by providing attractive parks and open spaces that foster community pride and enjoyment; well-balanced recreation opportunities that encourage an active lifestyle; and community focused programs that contribute to the positive development of youth, adults and families through involvement, partnership and collaboration with citizens and community organizations. Our vision for the City is that it becomes the healthiest place to live in Hampton Roads.

Description of Services Provided

The Administrative Division is responsible for support of all operational divisions of the department. This includes overseeing the operating budget, accounts receivable, accounts payable, payroll, coordinating capital improvement projects, personnel management, grant administration and policy development.

This Administration Division Business Unit also includes:

- * Full and part-time salaries for all Administrative, Recreation and Parks Division staff
- * Special events supported by the Department including the UMOJA Festival, Olde Towne Holiday Music Festival, Seawall Music Festival, the Cock Island Race, July 4th Fireworks, and Memorial Day Parade.
- * Annual contributions to the Hoffler Creek Wildlife Foundation and the Portsmouth Invitational Tournament.
- * Administration of Parks incentive fund grants as approved by the Parks & Recreation Commission
- * Oversight of the Virginia Cooperative Extension Services contract. The Virginia Cooperative Extension is a collaborative agreement between the City of Portsmouth and Virginia Tech to provide horticultural education programs; food, nutrition and health educational programs and 4-H/youth development programs.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	2,095,057	2,321,201	2,321,201	2,359,304
Allowances	3,240	3,236	3,236	3,240
Benefits	908,773	1,029,515	1,029,515	1,018,724
Other Operating Expenses	311,344	407,777	407,777	407,777
Internal Service Charges	279,497	280,506	280,506	280,808
Net Budget	3,597,911	4,042,235	4,042,235	4,069,853
Total Budget	3,597,911	4,042,235	4,042,235	4,069,853

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	3,597,911	4,042,235	4,042,235	4,069,853
Total Funding	3,597,911	4,042,235	4,042,235	4,069,853

Strategic Goals

To provide proactive leadership that partners with community user groups and community organizations to enhance and develop new amenities in parks and open space. To partner with the Parks and Recreation Commission on the implementation of Incentive Fund projects to help community groups make improvements to parks and open spaces across the City. Also, to maintain a strong relationship with Virginia Tech and the Virginia Cooperative Extension Service, and provide operational and fiscal oversight to the Department of Parks, Recreation and Leisure Services.

Outcomes and Accomplishments

- * Publication of a Department Newsletter instead of a brochure to provide the same information but at a lower cost.
- * 5 full-time staff attended the Tri-State Camp Conference to obtain the skills and training to conduct camp training for all Spring Break & Summer Camps.
- * The date change for the Umoja Festival from September to Memorial Day Weekend, record numbers in attendance.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Parks, Recreation and Leisure Services - Parks**

Business Unit Mission Statement

To enhance the appearance and livability of the City by providing opportunities for citizens and visitors to enjoy safe and attractive parks, playgrounds, athletic facilities, street and park trees, special events, school and public grounds, and gateway corridors. The Parks Division also provides comprehensive logistical support for special programs and events and enhances community quality and livability by the encouragement of programs to clean up and beautify neighborhoods and gateways throughout the City.

Description of Services Provided

Core services for the Parks Division include mowing and grounds care, landscape maintenance, tree care services, athletics and recreation maintenance, recreation and special event support, emergency snow and ice removal, accounting and budget, and contract administration.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	18,507	14,280	14,280	14,280
Benefits	870	-	-	-
Other Operating Expenses	1,027,763	1,370,320	1,370,320	1,519,707
Internal Service Charges	526,734	568,754	568,754	562,527
	Net Budget	1,573,874	1,953,354	1,953,354
	Total Budget	1,573,874	1,953,354	2,096,514
	1,573,874	1,953,354	1,953,354	2,096,514
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,573,874	1,953,354	1,953,354	2,096,514
	1,573,874	1,953,354	1,953,354	2,096,514

Strategic Goals

To maintain high quality parks, recreation amenities, athletic facilities and open space, as well as improve the appearance of public grounds and gateway corridors, and provide coordinated comprehensive and efficient logistical support for City-wide events. The Parks Division partners with the Engineering and Public Works Departments to implement innovative ways to protect trees and to reduce the number of live trees that need to be removed for infrastructure repairs.

Long term goals for the Parks Division include developing a balanced system of parks, recreation amenities, athletic facilities and open space to meet the needs of the community, as well as empowering and educating citizens to improve the quality and livability of the City of Portsmouth.

Outcomes and Accomplishments

- * The return of Pokey Smokey II train at City park - back on track.
- * Opening of the Westbury Splash Park
- * Opening of Phase I of Paradise Creek Park

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Parks, Recreation and Leisure Services - Recreation**

Business Unit Mission Statement

To provide well-balanced recreation opportunities that encourage an active lifestyle; and community focused programs that contribute to the positive development of youth and families through involvement, partnership and collaboration with citizens and community organizations.

Description of Services Provided

The Recreation Division is responsible for the operation and programming of six Recreation Centers, the Senior Station, City Park and the Cavalier Manor Swimming Pool. Recreation also coordinates programming at the City's numerous athletic fields. The division provides programs and activities in youth and adult athletics, aquatics, youth after-school programs, therapeutic recreation programs, senior citizens programs, special events, youth summer programs and a variety of other activities for citizens of all ages.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	-	17,746	17,746	17,746
Other Operating Expenses	215,312	295,507	295,507	295,507
Internal Service Charges	38,004	46,207	46,207	46,207
Net Budget	253,316	359,460	359,460	359,460
Total Budget	253,316	359,460	359,460	359,460

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	253,316	359,460	359,460	359,460
Total Funding	253,316	359,460	359,460	359,460

Strategic Goals

The goals of the Recreation Division are to establish partnerships with leisure agencies and to insure the best utilization of fiscal resources in order to provide quality recreational opportunities to the citizens of Portsmouth; to research and pursue funding sources through foundations and grant organizations in order to provide broader leisure opportunities for the citizens of Portsmouth without direct cost; to provide recreational programs which promote an active lifestyle, encouraging participation in recreational or leisure activities and events; and to continue working in conjunction with the Portsmouth Public Schools to continue providing and increasing participation in the "6 to Six" before and after school program. The program is in 15 Elementary Schools throughout the city.

Outcomes and Accomplishments

- * The After School Hot Meal Food Program offers thousands of hot meals to children after school at City recreation centers and eleven 6 TO SIX before and and care school sites. Funding is provided for this program through USDA. The program consists of meals as well as educational and recreational components.
- * The USDA Summer Food Program partnered with the faith-based community, private agencies, elementary schools, and City recreation facilities to provide thousands of meals (breakfast and lunch) at 43 different locations during the summer months.
- * The Recreation Division also participates in the following special events: UMOJA Festival, Olde Towne Holiday Music Festival, Echoes of Joy, Portsmouth Invitational Tournament, Youth Expo, Memorial Day Parade, Seawall Music Festival and the Cock Island Race.
- * Started several new programs that are funded through CDBG grant funds, "InChEER vention, Healthy & Wellness Program, Mobile Kids Feeding Program and to continue providing transportation for our seniors.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Parks, Recreation, and Cultural
Recreation Fund**

Business Unit Mission Statement

The mission of the "6 to Six" before and after school program is to provide educational and recreational activities for children ages 5 through 12 at the City's elementary schools.

Description of Services Provided

The Recreation Fund is the depository for revenues and expenses associated with the "6 to Six" before and after school programs at elementary schools. The program is fee based and all expenses are covered by charges to the participants. The program provides activities before school from 6:00 a.m. to 9:00 a.m. and after school from 3:00 p.m. to 6:00 p.m.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	252,069	125,000	125,000	199,968
Benefits	19,284	9,085	9,085	15,298
Other Operating Expenses	346,142	379,697	379,697	425,171
Transfers	40,000	86,218	86,218	-
Net Budget	657,495	600,000	600,000	640,437
Total Budget	657,495	600,000	600,000	640,437

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
440 Recreation Fund	657,495	600,000	600,000	640,437
Total Funding	657,495	600,000	600,000	640,437

Strategic Goals

To offer before and after school care for children at elementary schools, providing supervised care with tutoring and educational activites geared toward the state Standards of Learning (SOL). An additional goal is to provide physical activity in order to improve health and fitness.

Outcomes and Accomplishments

- * Enrollment increased every school year.
- * Parents of children with special needs are being accommodated with child care in an inclusive environment outside of the classroom setting.
- * Increase in students' test scores and overall averages
- * More homework and tutorial assistance has been provided through this program.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Community and Economic Development

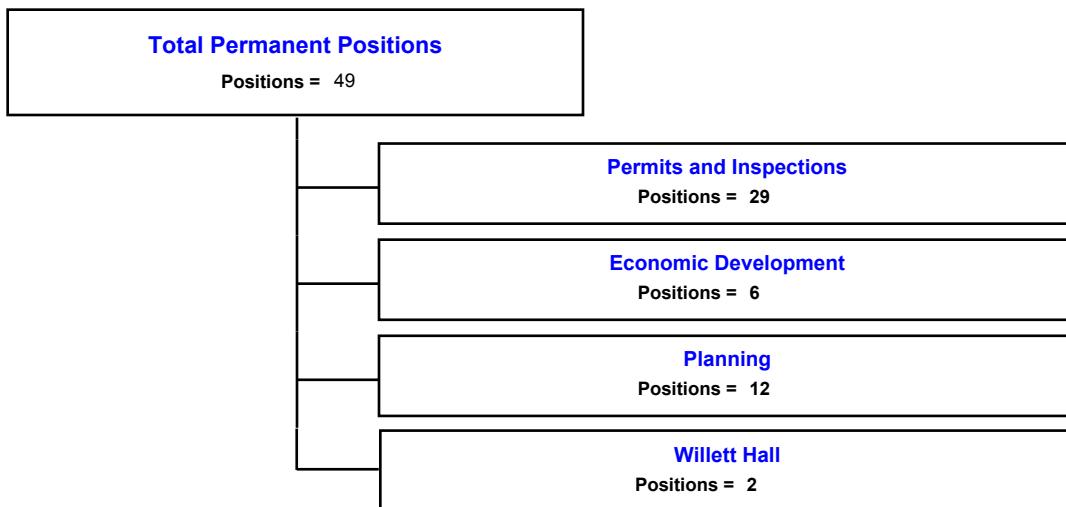
Business Center Index

Organizational Chart	12 - 2
Business Center Summary	12 - 3
Permits and Inspections	12 - 4
Economic Development	12 - 5
Planning	12 - 6
Willett Hall	12 - 7
Community Planning and Development Program	12 - 8
New Port Community Development Authority	12 - 9

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Community and Economic Development

Business Center Organizational Chart



**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Community and Economic Development

Description of Services Provided

This business center includes the departments of Economic Development, Permits and Inspections, and City Planning which address the City's overall development, marketing, and planning needs. Services provided include the enforcement of the Commonwealth of Virginia's Building codes and assigned local regulations, coordination of new programs to promote new business development and the maintenance of existing businesses, and the provision of support for programs and activities related to the physical development and use of land in the City. Also included in this section is Willett Hall, Community Development Block Grant, and HOME Partnership Programs.

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Community Planning and Development Program	-	1,958,877	1,958,877	1,432,498
Economic Development	701,960	923,623	923,623	885,291
New Port Community Development Authority	1,242,976	1,022,642	1,022,642	1,019,903
Permits and Inspections	2,307,488	2,505,798	2,505,798	2,399,958
Planning	1,491,845	1,691,367	1,819,267	1,618,615
Willett Hall	224,040	386,866	386,866	309,678
Total Budget	5,968,308	8,489,173	8,617,073	7,665,943

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	4,501,292	5,120,788	5,248,688	4,903,864
435 Willett Hall Fund	224,040	386,866	386,866	309,678
630 New Port Community Development Authority	1,242,976	1,022,642	1,022,642	1,019,903
910 Community Development	-	1,958,877	1,958,877	1,432,498
Total Funding	5,968,308	8,489,173	8,617,073	7,665,943

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Community and Economic Development
Permits and Inspections**

Business Unit Mission Statement

Our mission is to administer and enforce the Virginia Uniform Statewide Building Code and its related laws and ordinances as mandated by state and local regulations. The Department will endeavor to provide services in a professional, courteous, and timely manner, as well as provide efficient response to citizen concerns and requests for information.

Our business is to enforce the code in a fair and equitable manner while providing for consumer protection, public safety, sustainable new construction, and preservation of the city's neighborhoods and historic character. Through fair and equitable enforcement of the code, adhering to our core values of honesty, integrity, and competency, we will transform our neighborhoods and make Portsmouth the "City of Choice" in which to live, work, visit, and invest.

Description of Services Provided

The Department of Permits & Inspections encompasses the divisions of Building, Environmental/Zoning, and Rental Inspections. The Building Inspections Division enforces the Virginia Uniform Statewide Building Code (USBC) as it relates to the construction, alteration, renovation, or the change of use of buildings. It is this division's responsibility to ensure that a structure is sound and reasonably safe from structural failure, accidental fire, and other hazards. The Building Inspections Division determines permit applicant qualifications, reviews construction documents, issues permits, and performs inspections for compliance with USBC standards and local ordinances, as well as other related activity, as set forth in the Code of Virginia.

The Environmental/Zoning and Rental Inspections Division enforces Part III of the USBC, referred to as the Virginia Maintenance Code, as well as pertinent local ordinances as set forth in the Code of Virginia. This division performs inspections of all existing properties, owner-occupied or rental, to ensure that they meet the minimum code requirements and standards for premises, structures, ventilation, space, heating, sanitation, protection from the elements, inoperable motor vehicles, weeds and debris, safety from fire, and other hazards to protect the health, safety and welfare of our citizens. Inspectors also perform zoning investigations. Through this program the division provides oversight of the City's Historic Districts and Downtown Design Districts, citing owners who perform exterior alterations without proper approval and/or building permits. This division also enforces the sign ordinance. Properties that have been illegally converted also come under the purview of this division for notification of violations of the City's zoning code.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	919,414	1,171,361	871,361	1,100,477
Allowances	-	11,997	11,997	-
Benefits	368,350	491,580	491,580	446,156
Other Operating Expenses	619,220	417,100	717,100	435,439
Internal Service Charges	400,504	413,760	413,760	417,886
Net Budget	2,307,488	2,505,798	2,505,798	2,399,958
Total Budget	2,307,488	2,505,798	2,505,798	2,399,958

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	2,307,488	2,505,798	2,505,798	2,399,958
Total Funding	2,307,488	2,505,798	2,505,798	2,399,958

Strategic Goals

- * Continue to enhance the functions of the zoning component, in addition to the enhancement of the efficiency of the building permit process.

Outcomes and Accomplishments

*Issued 4,454 building, electrical, mechanical and plumbing permits. This generated revenues of approximately \$554 thousand and represents \$70 million aggregate in construction value.

*The department completed 465 building, electrical, mechanical and plumbing plan reviews and 10,482 building, electrical, mechanical and plumbing inspections.

*The Environmental/Zoning Inspections Division conducted 62,745 initial inspections. It closed 18,599 cases all in an effort to preserve neighborhoods.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Community and Economic Development
Economic Development**

Business Unit Mission Statement

To foster an environment that creates a superior quality of life for its corporate citizens and residents by being receptive and responsive to the changing landscape of the local community and global economy.

Description of Services Provided

The Department of Economic Development has created a strategic plan that strives to build upon and continue the success by focusing attention on three key activities: Business development, product development and market development

* Business development is defined as programs that nurture business growth and investment. This is the core of economic development activities, which include business attraction, retention and expansion, and startup and emerging businesses.

* Market development involves activities that focus on recruiting individuals who will enhance the economy and enlarge the market area in which they could receive products and services.

* Product development includes investments that are maintained, upgraded or developed by labor and capital to improve the community. This may include downtown areas, gateways, business parks, or speculative buildings.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	323,903	379,392	379,392	361,325
Benefits	93,570	116,746	116,746	106,169
Other Operating Expenses	229,644	362,000	362,000	362,000
Internal Service Charges	54,843	65,485	65,485	55,797
Net Budget	701,960	923,623	923,623	885,291
Total Budget	701,960	923,623	923,623	885,291

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	701,960	923,623	923,623	885,291
Total Funding	701,960	923,623	923,623	885,291

Strategic Goals

* Midtown Retail Redevelopment - The primary focus is developing the sites currently owned by EDA, Greater Portsmouth Development Corporation, and Portsmouth Redevelopment & Housing Authority.

* Other goals will be to identify land that can be acquired to facilitate commercial developments similar to those that have taken place in Port Centre Commerce Park. This area has accommodated the expansion of businesses in an area that is rich with incentives related to the zone designations. Additional space for commercial developments are essential to the growth and expansion of small to mid-size companies in the City.

Outcomes and Accomplishments

* Staff has enhanced partnerships with its primary economic development partners: VEDP, VDBA, VDHCD, HREDA, VPA and the consulting and brokerage communities. Building on these partnerships will continue.

* Target industries were developed and numerous marketing outreach initiatives and missions took place focused on these.

* A media campaign has been implemented focusing on highlighting the City's accomplishments over the past decade. This effort continues with the initiation of a billboard campaign and commercial television campaign aimed at residential consumers.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Community and Economic Development
Planning**

Business Unit Mission Statement

The Department of Planning's mission is to perform and provide support for programs and activities related to the physical development and use of the land in the City. These activities include, but are not limited to, the development of the City's Comprehensive Plan and the continual implementation of that plan, as well as reviewing and permitting land uses such as rezoning and use permits.

Description of Services Provided

The Department of Planning makes recommendations and implementing policies and programs that assist in the administration of the City's land use, development, and environmental ordinances.

The department provides seven (7) core services to Portsmouth residents. These include:

Current Planning, Zoning Administration and Enforcement, Transportation Planning, Environmental Planning and Enforcement, Historic Preservation, Community Planning and Development Programs. Long Range, or Comprehensive Planning, is also provided.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	706,962	696,416	696,416	644,756
Benefits	225,696	230,124	230,124	214,217
Other Operating Expenses	453,676	650,500	778,400	650,500
Internal Service Charges	105,511	114,327	114,327	109,142
Net Budget	1,491,845	1,691,367	1,819,267	1,618,615
Total Budget	1,491,845	1,691,367	1,819,267	1,618,615

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
100 General Fund	1,491,845	1,691,367	1,819,267	1,618,615
Total Funding	1,491,845	1,691,367	1,819,267	1,618,615

Strategic Goals

On-going strategic initiatives, in conjunction with other City Departments include the following:

- * Maintain the stability of viable land use patterns.
- * Pursue revitalization/redevelopment initiatives to reverse obsolescence and reduce land use conflicts
- * Continue planning for on-going Special FOCUS area initiatives
- * Promote mixed-use, pedestrian-friendly land use patterns
- * "Raise the bar" on development quality
- * Seek opportunities to convert tax exempt lands to productive uses that strengthen the City's tax base
- * Continuously assess historic district regulations (boundaries, standards, procedures, potential additional designations)
- * Investigate opportunities to relocate community facilities to less valuable location to support high value private development

Outcomes and Accomplishments

- * Implementation of activities outlined in the 2010 Floodplain Management Plan
- * Assisted 18 households in the Cradock and Truxton neighborhoods with rehab as part of the World Changers program expending about \$64,700 of Community Development Block Grant (CDBG) funds.
- * Completed rehab of 4 owner occupied units through the Home Care Housing Rehab program for the elderly and disabled with an expenditure of about \$170,600 of HOME funds. An additional 4 units are being rehabbed.
- * Assisted 19 low income households with becoming home owners with about \$202,200 of HOME funds used for down payment and closing assistance.
- * Provided rental assistance, security deposits, and utility payments to 79 low-income households Citywide preventing them from becoming homeless with about \$242,400 of HOME funds.
- * Supported development of 31 public housing units at Seaboard Square by expending about \$320,000 of CDBG funds for construction of infrastructure.
- * 11 signalized intersections received pedestrian crossing signals, new ADA ramps, and striped crosswalks

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Community and Economic Development
Willett Hall**

Business Unit Mission Statement

To enhance the quality of life for residents by providing quality arts and entertainment to the local community.

Description of Services Provided

Willett Hall is a 1,924 seat auditorium that provides entertainment of all varieties for the enjoyment of the community at large. The staff is involved in ticket sales, promotion, event planning and coordination. This includes outside promotions or rentals and city produced events. Staff works closely with promoters, technical personnel, advisors, vendors, and concessionaires. The events serve to enhance the quality of life for Portsmouth residents and offer many performances that cater to a wide array of audiences.

Willett Hall also serves as the host venue to many nonprofit cultural arts organizations including Portsmouth Community Concerts.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Salaries	100,037	145,312	145,312	147,901
Benefits	17,499	26,684	26,684	20,303
Other Operating Expenses	97,554	205,016	205,016	130,016
Internal Service Charges	8,949	9,854	9,854	11,458
	Net Budget	224,040	386,866	386,866
	Total Budget	224,040	386,866	386,866
				309,678

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
435 Willett Hall Fund	224,040	386,866	386,866	309,678
	Total Funding	224,040	386,866	386,866
				309,678

Strategic Goals

- * To attract quality entertainment that reaches a broad spectrum of entertainment interests.
- * To operate the venue in such a manner that revenues exceed expenditures.
- * To increase ticket sales in order to provide revenue to the city through admission taxes earned on ticket sales.

Outcomes and Accomplishments

- * Willett Hall has successfully served as a venue for entertainment in the Hampton Roads community.
- * Doubled the number of shows from the previous year.
- * Hired 19 new part-time ushers.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Community and Economic Development
Community Planning and Development Program**

Business Unit Mission Statement

To provide approved City activities through the provision of funds per the Department of Housing and Urban Development (HUD).

Description of Services Provided

- * Community Development Block Grant (CDBG): A federal grant program designed to provide eligible metropolitan cities and urban counties (called "entitlement communities") with annual direct grants that can be used to revitalize neighborhoods, expand affordable housing and economic opportunities and/or improve community facilities and services, principally to benefit low and moderate income citizens.
- * HOME Investment Partnership Program (HOME): A federal grant program designed to provide funds to local governments and states for new construction, rehabilitation, acquisition of standard housing, assistance to homebuyers and tenant based rental assistance.
- * Emergency Shelter Grants (ESG): A federal grant program designed to help improve the quality of existing homeless emergency shelters, to make available additional shelters to meet the cost of operating shelters, to provide essential social services to homeless individuals and to help prevent homelessness.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	-	1,958,877	1,958,877	1,432,498
Net Budget	-	1,958,877	1,958,877	1,432,498
Total Budget	-	1,958,877	1,958,877	1,432,498
<hr/>				
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
910 Community Development	-	1,958,877	1,958,877	1,432,498
Total Funding	-	1,958,877	1,958,877	1,432,498

City of Portsmouth
Fiscal Year 2014 Adopted Budget

Community and Economic Development
New Port Community Development Authority

Business Unit Mission Statement

The New Port Community Development Authority (CDA) is a nonprofit political subdivision of the Commonwealth of Virginia within the boundaries of the City of Portsmouth. The New Port CDA was established by ordinance in 2005 for the purpose of providing public infrastructure improvements through special assessments on taxable properties within the CDA District. Financing of construction projects is not debt or other obligation of the City and does not constitute a pledge of faith and credit of the City, but is paid from special assessments levied by the CDA.

Description of Services Provided

Construction of improvements within the Community Development Authority (CDA) District includes sidewalks, fire hydrants, street and pedestrian lighting, landscaping, signage, water, and sewer services. These services support residential and commercial growth to serve the citizens of the City, support a wide range of housing options, promote economic development and redevelopment, and generate additional and diverse tax revenues for the City.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Other Operating Expenses	1,242,976	1,022,642	1,022,642	1,019,903
Net Budget	1,242,976	1,022,642	1,022,642	1,019,903
Total Budget	1,242,976	1,022,642	1,022,642	1,019,903
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
630 New Port Community Development Authority	1,242,976	1,022,642	1,022,642	1,019,903
Total Funding	1,242,976	1,022,642	1,022,642	1,019,903

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Education

Business Center Index

Business Center Summary	13 - 2
Public Education	13 - 3

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Education

Business Center Vision

All students will demonstrate knowledge, skills, character and civic responsibility. This will enable them to shape their own demands.

Mission Statement

For all students, the Portsmouth Public School mission is to provide a quality education. To this end Portsmouth city Public Schools will ensure:

- * An effective instructional program
- * A safe and orderly environment
- * An atmosphere conductive to learning
- * A motivated, committed and skilled staff

Business Units	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
Public Education	-	164,640,714	164,640,714	165,670,818
	Total Budget	164,640,714	164,640,714	165,670,818
Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
900 Portsmouth City Public Schools	-	164,640,714	164,640,714	165,670,818
	Total Funding	164,640,714	164,640,714	165,670,818

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Education
Public Education**

Business Unit Mission Statement

The mission of the Portsmouth Public Schools is to educate all students to meet high academic standards and to prepare all students for citizenship.

Description of Services Provided

This budget includes an appropriation of \$47.3 million for operations and \$1 million for CIP/debt service from the City's local funds for fiscal year 2014.

Expenditure Categories	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
School General Fund	-	142,337,984	142,337,984	134,312,293
School Grant Fund	-	19,357,340	19,357,340	17,146,860
School Food Services Fund	-	-	-	8,220,504
School Risk Mgmt Fund	-	955,702	955,702	955,702
School Print Shop Fund	-	691,708	691,708	756,511
School Construction Fund	-	-	-	3,000,000
School Textbook Fund	-	1,297,980	1,297,980	1,278,948
Net Budget	-	164,640,714	164,640,714	165,670,818
Total Budget	-	164,640,714	164,640,714	165,670,818

Funding Sources	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Adopted
900 Portsmouth City Public Schools	-	164,640,714	164,640,714	165,670,818
Total Funding	-	164,640,714	164,640,714	165,670,818

Strategic Goals

School Board Goals:

- * The primary purpose of all disciplines is for students to apply knowledge, facts, concepts and skills in new situations.
- * All schools will promote an environment conducive to learning in which all members of the school community practice the system's established policies.
- * Individual schools will operate in feeder patterns that provide consistent, comprehensive opportunities and early intervention strategies for students to acquire the knowledge and demonstrate sound physical, mental and emotional health.
- * Curriculum development and implementation, including staff development will be a dynamic process which supports student learning. A primary focus will be on reading, math, written and oral communication, science and social studies.
- * Schools will welcome and encourage involvement of parents, community members and businesses that directly support our educational goals. Working together, we will insure that all students develop the skills and abilities to be contributing members of the community.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Business Center Index

Business Center Summary	14 - 2
CIP Project Index	14 - 4
CIP Appropriations Plan Summary	14 - 6
Sewer	14 - 7
Water	14 - 13
Drainage and Street Improvements	14 - 23
Education	14 - 36
Industrial and Economic Development	14 - 39
Leisure Services	14 - 42
Municipal Facilities	14 - 46
Parking Authority	14 - 65

Capital Improvements

Mission Statement

The Capital Improvement Program will strive to be reflective of efforts to manage competing capital needs while protecting the lasting financial sustainability of the City.

Description of Services Provided

The Capital Improvement Program (CIP) is a five-year plan that addresses ongoing City infrastructure needs through replenishment and replacement projects. The CIP's first year, the capital budget, is the only appropriated year and subsequent years provide a plan for addressing future infrastructure needs with projected expenditures and resources.

The CIP is programmed in nine specific program areas:

- Sewer – Through the Public Utilities Enterprise Fund, projects are funded for the sewer system replacement and renovation.
- Water – Through the Public Utilities Enterprise Fund, projects are funded for the water system replacement and renovation. The City's water system is aging and requires ongoing repair and rehabilitation in order to secure the City's water supply.
- Drainage and Street Improvements – Through the Stormwater Fund and the Virginia Department of Transportation funding, there are a number of infrastructure improvement projects in this program grouping.
- Education – This program area is comprised of projects that are specifically school related. These include school building replacement and facility repairs. Funding for these projects comes from the City's local revenue, state lottery proceeds, and Virginia Public School Authority construction funds.
- Industrial and Economic Development – This area represents those projects providing for the community's economic vitality. These projects include gateways, pedestrian paths, neighborhood projects, and economic development support.
- Leisure Services – This program area is comprised of projects related to quality of life projects. These projects will improve the physical appearance of structures within the City's neighborhoods and improve recreational facilities throughout the City.
- Municipal Facilities – As the municipal facilities continue to age and maintenance becomes expensive, there is an existing facility need for replacement and refurbishment particularly the City's courts facility. This funding also includes projects to meet the changing dynamics of residential and commercial densities and also new facilities.
- Parking Authority CIP - This area represents projects providing replacement and renovations of City Parking Garages.
- Fleet Management- This area represents maintenance and replacement of the City's vehicle fleet. Currently there are no projects planned.

Strategic Plan

Prioritization of the City's capital needs is essential in the development of the City's capital improvement program (CIP). The City created the CIP Development Team in order to review and analyze existing and future capital projects as well as potential funding strategies and options which must align with City Council's prioritization and the City's vision. This team utilizes benchmarked evaluation criteria to prioritize and recommend the capital budget and 5-year CIP.

The following ten criteria are considered when staff evaluates capital projects:

Quality of Service: Measures the extent a project affects the quality of a service. Quality of a service is defined as the efficiency and effectiveness of that service. A project must demonstrate the degree it positively affects the service's efficiency and effectiveness. A project demonstrating a high degree of impact on efficiency and effectiveness, i.e. the overall quality of the service, is awarded a high evaluation score.

Consistency with Comprehensive Plan and City Council Vision: Measures the extent a project is aligned with the Comprehensive Plan and City Council Vision. A project demonstrating its ability to address components of the Comprehensive plan, specifically the plan's Action Initiatives and Governance Policies on Fiscal Strength, is awarded a high evaluation score.

Availability of Alternative Financing Sources: Measures the extent a project is financed through non-city funding sources. Non-city funding sources include, but are not limited to, private investment, and federal, state or local grants. A project demonstrating ability to generate a larger percentage of non-city project cost funding is awarded a higher evaluation score.

Mandates or Other Legal Requirements: Measures the extent in which the City is legally bound in allocating resources to implement a project. Evaluation scores are based upon a project's supporting legal documentation. A project legally bound, e.g. federal, state and local mandate, is awarded a high evaluation score. Ratified contractual agreements with escape clauses are

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

awarded a score of 4 and contractual agreements without an escape clause are awarded a score of 5.

Documented Community Environmental Quality (External): Measures the extent a project positively affects the City's external environmental quality. Supporting documentation must accompany a project's claim. A project demonstrating a direct positive external environmental improvement is awarded a high evaluation score.

Extent of Impact: Measures the number of affected citizens by the project. A project demonstrating ability to impact a large percentage of the population is awarded a high evaluation score.

Project Readiness: Measures the extent a project is capable of moving beyond the planning stage; ability of project to proceed (i.e. acquiring appropriate approvals, financing and land acquisitions). A project demonstrating its ability to proceed forward, i.e. resolve any or all obstacles to implementation, is awarded a high evaluation score.

Operational Budget Impact: Measures the extent a project impacts current programs and services as well as the City's operating budget flexibility. Evaluation scores are based upon the project's ability to minimize operational budget impact and generate City revenue. A project demonstrating its ability to positively impact the operational budget, through the generation of significant City revenue, is awarded a high evaluation score. Significant revenue is defined as greater than or equal to 10% of the project cost.

Health and Safety (Internal): Measures the extent a project provides increased user health and or safety. Evaluation scores are based upon whether the project maintains current health and safety standards, whether the project alleviates some actual health and or safety issue, or whether the health and or safety issue is urgent and needs immediate attention. A project demonstrating its ability to address actual and urgent safety and or health issues is awarded a high evaluation score.

Project Linkage: Measures the extent a project is related or linked to other CIP projects. Evaluation scores are based upon the degree and extent of impact the project has on other CIP projects (i.e. whether the project complements or is essential to other CIP projects, and whether the project impacts one or more CIP projects). A project demonstrating its essential nature for the completion of multiple CIP projects is awarded a high evaluation score.

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Sewer

Project #	Project Title	Page #
19207	Miscellaneous Improvements - Sewer	14 - 8
19507	Sanitary Sewer Overflow Elimination Program	14 - 9
19307	Sewer Cave-in Repair	14 - 10
19007	Suction Well Rehabilitation	14 - 11
19009	Williams Court Outlet Sewer Rehabilitation	14 - 12

Water

Project #	Project Title	Page #
20112	Dam Upgrades	14 - 14
21907	Downtown Master Utility Replacement Program	14 - 15
20007	Infrastructure Improvements	14 - 16
20010	Lake Cahoon Raw Water Pump Station and Pipeline	14 - 17
23007	Lake Kilby Replacement Filters 1-10	14 - 18
22007	Low Pressure Transmission Mains	14 - 19
20407	Meter Replacement Program	14 - 20
20707	Miscellaneous Water Work	14 - 21
20207	Replacement of Water Plant Equipment	14 - 22

Drainage and Street Improvements

Project #	Project Title	Page #
11907	ADA Compliance-Curb Cuts	14 - 24
10110	Alexander's Corner Resignalization	14 - 25
11607	Bridge Repairs	14 - 26
10009	Churchland Bridge	14 - 27
10307	Drainage Facilities Repair and Lake Management	14 - 28
12707	Dredging of Lakes/Ponds	14 - 29
13007	Midtown Corridor	14 - 30
11307	Traffic Signal Improvements	14 - 31
10407	Turnpike Road - ML King Hwy to Portsmouth Boulevard	14 - 32
11311	Update Traffic Signals @ 10 Intersection(HSIP)	14 - 33
New0058	Victory blvd/Paradise Cr Bridge Replacement	14 - 34
10209	VPDES Permit Compliance	14 - 35

Education

Project #	Project Title	Page #
00046	Asbestos Abatement - Olive Branch School	14 - 37
00045	Garage Bay Improvements	14 - 38
00028	School Bus Fleet Replacement	14 - 39
00043	Transfer to General Fund	14 - 40

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Industrial and Economic Development**

Project #	Project Title	Page #
14107	City Gateways	14 - 40
13009	Holiday Inn Site Redevelopment	14 - 41

Leisure Services

Project #	Project Title	Page #
14907	Outdoor Athletic Lighting	14 - 43
15007	Outdoor Recreation Facility Repair / Replacement	14 - 44
00029	Paradise Creek	14 - 45

Municipal Facilities

Project #	Project Title	Page #
16907	ADA Compliance-Municipal Facilities	14 - 47
17607	Behavioral Health Building	14 - 48
00042	Building Preservation - 601 and 1846 Court	14 - 49
00038	Case Management System	14 - 50
00036	Computer Aided Dispatch System	14 - 51
00037	Crime Analysis System	14 - 52
18507	Harbor Center Pavilion-Facility Upgrades	14 - 53
16707	HazMat Program	14 - 54
00041	HVAC Replacement-1846 Court Street	14 - 55
18707	Judicial Facilities Improvements	14 - 56
18207	Portsmouth Court Complex(New Judicial Complex)	14 - 57
23512	Public Safety New Radio System	14 - 58
17207	Renovations to Various Buildings	14 - 59
17407	Repair of Seawall	14 - 60
16807	Replacement of HVAC	14 - 61
00039	Revenue System-Treasurer/Commissioner of Revenue	14 - 62
16507	Roof Replacement	14 - 63
18307	Seawall Reinforcement	14 - 64

Parking Authority CIP

Project #	Project Title	Page #
0052	County Street Parking Garage Replacement	14 - 66
17107	Parking Garage Repairs	14 - 67

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Appropriations Plan Summary**

Project Categories	Appropriated To Date	FY 2014 Adopted	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Sewer	46,279,069	11,157,100	10,157,100	10,257,100	9,364,350	9,464,350	50,400,000	96,679,069
Water	99,448,030	23,100,000	21,900,000	33,200,000	17,700,000	4,808,250	100,708,250	200,156,280
Drainage and Street Improvements	45,597,610	5,724,492	30,342,825	7,628,007	10,135,771	10,135,771	63,966,866	109,564,476
Education	560,000	2,760,000	1,560,000	2,070,000	1,000,000	1,000,000	8,390,000	8,950,000
Industrial and Economic Development	12,459,913	50,000	50,000	50,000	50,000	50,000	250,000	12,709,913
Leisure Services	2,211,120	325,000	295,000	305,000	305,000	345,000	1,575,000	3,786,120
Municipal Facilities	112,009,481	16,656,331	5,707,782	1,042,916	675,000	675,000	24,757,029	136,766,510
Parking Authority CIP	2,296,272	225,000	1,500,000	1,600,000	-	-	3,325,000	5,621,272
Total Project Cost	320,861,495	59,997,923	71,512,707	56,153,023	39,230,121	26,478,371	253,372,145	574,233,640

Means of Financing	Appropriated To Date	FY 2014 Adopted	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Future Bond Issuance	441,293	14,039,289	19,177,303	1,600,000	1,500,000	1,500,000	37,816,592	38,257,885
General Obligation Bonds	91,817,115	-	-	-	-	-	-	91,817,115
General Obligation Notes	25,327,770	-	-	-	-	-	-	25,327,770
Harbor Center Pavilion Ticket Sales	318,930	50,000	50,000	50,000	50,000	50,000	250,000	568,930
Interest Earnings	4,799,326	-	-	-	-	-	-	4,799,326
Other - Federal Funding	6,465,550	-	-	-	-	-	-	6,465,550
Other - Local Funding	166,946	-	-	-	-	-	-	166,946
Public Utilities General Obligation Bonds	122,996,733	31,373,284	32,057,100	43,457,100	27,064,350	14,272,600	148,224,434	271,221,167
Sale of Property	5,436,000	-	-	-	-	-	-	5,436,000
Sale of Timber	350,000	-	-	-	-	-	-	350,000
State-Other Categorical Aid	70,000	-	10,000,000	-	-	-	10,000,000	10,070,000
Trans from Gen Fund to Capital Reserve - Courts	4,396,375	-	-	-	-	-	-	4,396,375
Transfer from General Fund	7,212,624	4,516,039	3,274,566	2,617,916	2,260,000	2,300,000	14,968,521	22,181,145
Transfer from Public Utilities Fund	17,568,255	2,883,816	-	-	-	-	2,883,816	20,452,071
Transfer from Stormwater Fund	28,434,578	5,375,495	6,393,738	7,358,007	8,355,771	8,355,771	35,838,782	64,273,360
Transfers from Schools(Capital Reserve Simondale School)	560,000	1,760,000	560,000	1,070,000	-	-	3,390,000	3,950,000
VML/VaCO Lease Revenue Bonds	4,500,000	-	-	-	-	-	-	4,500,000
Total Funding	320,861,495	59,997,923	71,512,707	56,153,023	39,230,121	26,478,371	253,372,145	574,233,640

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Sewer

	Appropriated To Date	FY 2014 Adopted	Un-Appropriated Subsequent Years				5 Year Total	CIP Total	
			FY 2015	FY 2016	FY 2017	FY 2018			
Project Title									
Miscellaneous Improvements - Sewer	13,326,016	3,500,000	2,500,000	2,500,000	2,500,000	3,500,000	14,500,000	27,826,016	
Sanitary Sewer Overflow Elimination Program	17,100,000	6,857,100	6,857,100	6,857,100	5,964,350	5,964,350	32,500,000	49,600,000	
Sewer Cave-in Repair	6,334,763	800,000	800,000	900,000	900,000	-	3,400,000	9,734,763	
Suction Well Rehabilitation	7,018,290	-	-	-	-	-	-	7,018,290	
Williams Court Outlet Sewer Rehabilitation	2,500,000	-	-	-	-	-	-	2,500,000	
Total Project Cost	<u>46,279,069</u>	<u>11,157,100</u>	<u>10,157,100</u>	<u>10,257,100</u>	<u>9,364,350</u>	<u>9,464,350</u>	<u>50,400,000</u>	<u>96,679,069</u>	
Debt Funding									
Public Utilities General Obligation Bonds	36,132,234	9,473,284	10,157,100	10,257,100	9,364,350	9,464,350	48,716,184	84,848,418	
Other Funding									
Sale of Timber	230,000	-	-	-	-	-	-	230,000	
Transfers									
Transfer from Public Utilities Fund	9,916,835	1,683,816	-	-	-	-	-	1,683,816	
Total Funding	<u>46,279,069</u>	<u>11,157,100</u>	<u>10,157,100</u>	<u>10,257,100</u>	<u>9,364,350</u>	<u>9,464,350</u>	<u>50,400,000</u>	<u>96,679,069</u>	

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Sewer**

Project: 19207	Title: Miscellaneous Improvements - Sewer			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Undefined					
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
27,826,016	13,326,016	3,500,000	2,500,000	2,500,000	2,500,000	3,500,000		0
Description and Scope								
The Department of Public Utilities is responsible for the operation and maintenance of 64 sewer pump stations and approximately 436 miles of gravity sewer and force mains. Over 72% of Portsmouth's sewer system is at the end of its useful engineered life. These minor projects provide for routine replacement/rehabilitation and upgrade of sewer system components, using both in-house and contract labor.								
Rationale								
We must continue to lower asset age. Failure of the sanitary sewer system disrupts service to our customers, causes overflows which create public health and environmental problems, and cause liability issues from possible damage to other City assets or private property.								
Funding Strategy								
This is an ongoing project necessary for the proper operation of the system and to limit failures due to age and deterioration.								
Operating Budget Impacts								
This project will lower asset age, provide for reliable system operations, reduce sewer overflow potential and overtime, and reduce annual maintenance costs.								
Project Map				Schedule of Activities				
				Project Activities		From - To	Amount	
				Project Management		07/04 - 06/17	27,826,016	
				Total Budgetary Cost Estimate:		27,826,016		
Means of Financing								
				Funding Source		Amount		
				Public Utilities General Obligation Bonds		19,662,500		
				Transfer from Public Utilities Fund		8,163,516		
				Total Programmed Funding:		27,826,016		
				Future Funding Requirements:		0		

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Sewer**

Project: 19507	Title: Sanitary Sewer Overflow Elimination Program			Status: Active Project						
Comprehensive Plan Information				Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A		District: Location: Citywide							
Programmed Funding										
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding		
49,600,000	17,100,000	6,857,100	6,857,100	6,857,100	5,964,350	5,964,350	0			
Description and Scope										
<p>The objective of this program is to markedly reduce the overflows of sewage caused by the infiltration or inflow of ground or rain water into Portsmouth's sanitary sewer system as required by the Federal Clean Water Act and under the conditions of a voluntary consent order negotiated by the Hampton Roads localities with the State Department of Environmental Quality.</p>										
Rationale										
<p>This project is a result of a voluntary consent order with the State Department of Environmental Quality. The capacity of wastewater components such as mains and pump stations is finite. Infiltration and inflow of ground or rain water takes up the capacity of these components reserved for wastewater, and can cause sewage overflow. This can result in increased maintenance and capacity costs to customers, and poses a potential health risk to the public.</p>										
Funding Strategy										
<p>The first step in this program will be to conduct a city-wide Sanitary Sewer System Evaluation Study (SSES) to identify, categorize and prioritize sanitary sewer deficiencies and the necessary actions, phasing, and costs to correct them. This 18-24 month process will be followed by phased, multi-year corrective activities. FY2014 will see significant increases due to start up of projects mandated once the SSES is approved.</p>										
Operating Budget Impacts										
<p>Project will reduce the annual maintenance requirements, provide for reliable operations and reduce the potential for sanitary sewage overflows.</p>										
Project Map				Schedule of Activities						
				Project Activities	From - To	Amount				
				Project Management	07/06 - 06/08	1,850,000				
				Design	07/06 - 06/17	3,390,000				
				Construction	07/08 - 06/17	44,360,000				
				Total Budgetary Cost Estimate: 49,600,000						
Means of Financing										
				Funding Source	Amount					
				Public Utilities General Obligation Bonds	46,962,865					
				Transfer from Public Utilities Fund	2,637,135					
				Total Programmed Funding: 49,600,000						
				Future Funding Requirements: 0						
MAP NOT APPLICABLE										

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Sewer**

Project: 19307	Title: Sewer Cave-in Repair	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A	District: Location: Citywide						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
9,734,763	6,334,763	800,000	800,000	900,000	900,000	0	0	

Description and Scope

The Department of Public Utilities is responsible for the operation & maintenance of approximately 436 miles of sewer mains, manholes, force mains, valves, sewer laterals and other sewage collection components. 72% of Portsmouth's sewage system is at the end of its useful engineering life. This project provides for the replacement and or rehabilitation of minor segments of the failing sewage system, using both in-house forces and outside contractors.

Rationale

Sanitary sewer failures disrupt service to customers, cause overflows which create public health and environmental problems and cause the overlying streets and property to fail.

Funding Strategy

This is an on-going project that is necessary for the proper operation of the system due to failures caused by age and deterioration.

Operating Budget Impacts

Project will reduce the annual maintenance requirements, provide for reliable operations and reduce the potential for sanitary sewage overflows.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Construction	07/06 - 06/17	9,734,763

Total Budgetary Cost Estimate: 9,734,763

Means of Financing

Funding Source	Amount
Sale of Timber	230,000
Public Utilities General Obligation Bonds	8,704,763
Transfer from Public Utilities Fund	800,000

Total Programmed Funding: 9,734,763
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Sewer**

Project: 19007	Title: Suction Well Rehabilitation			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A			District: Location: Undefined					
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding	
7,018,290	7,018,290	0	0	0		0	0	0	
Description and Scope									
<p>The Department of Public Utilities is responsible for the operation & maintenance of an extensive wastewater collection system, of which 72% is at the end of its useful engineering life. Included in the wastewater collection system is 10 miles of vacuum sewer piping and 29 sewer suction wells, which serve the older Downtown, Midtown, Westhaven and Glenshellah portions of the City. This project provides for replacement and/or rehabilitation of the vacuum sewer piping and suction wells.</p>									
Rationale									
<ul style="list-style-type: none"> The vacuum sewer system ranges in age from 52 to 77 years old and exposure to a harsh wastewater environment has caused extensive deterioration of this system. Planned, phased expenditures are necessary to maintain this system's operation and prevent failure which could have both public health and environmental consequences. 									
Funding Strategy									
<p>This is an on-going project that will continue until the vacuum lines and suction wells have been rehabilitated and/or replaced. A Master Plan Study to set the range of rehabilitation costs and priorities was completed in FY '03-'04. A pilot program to replace one section of the system, refining rehabilitation methods and costs was performed in FY04-05. Rehabilitation of the system suction wells has been completed. Future funding will begin phased replacement of the vacuum lines.</p>									
Operating Budget Impacts									
<p>Project will reduce the annual maintenance requirements, provide for reliable operations and reduce the potential for sanitary sewage overflows.</p>									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Construction	07/06 - 06/17	7,018,290			
Total Budgetary Cost Estimate: 7,018,290									
Means of Financing									
				Funding Source	Amount				
				Public Utilities General Obligation Bonds		7,018,290			
Total Programmed Funding: 7,018,290									
Future Funding Requirements: 0									

VARIOUS
LOCATIONS
CITYWIDE

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Sewer**

Project: 19009	Title: Williams Court Outlet Sewer Rehabilitation			Status: Active Project															
Comprehensive Plan Information				Project Location															
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A			District:	Location: Behind the former Cradock High School, 4300 GWH														
Programmed Funding																			
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding												
2,500,000	2,500,000	0	0	0	0	0	0												
Description and Scope																			
This project involves rehabilitation of the 27-inch concrete sewer main which conveys wastewater from the Williams Court area to the Camden Avenue Pump Station. The rehabilitation will involve lining and/or replacement of approximately 3000 LF of 27" and 18" sewer line on George Washington Highway and Kelley Drive.																			
Rationale																			
Investigation of the sewer line during cleaning operations show that the top of the concrete pipe has eroded away due to the release of hydrogen sulfide gas during turbulent wastewater flow. If left unchecked, resulting sanitary sewer overflows would have major public health and environmental issues.																			
Funding Strategy																			
Funding to come from Public Utilities General Obligation Bonds.																			
Operating Budget Impacts																			
Project would minimize operating costs for Public Utilities.																			
Project Map				Schedule of Activities															
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Project Management</td><td>07/08 - 06/11</td><td>150,000</td></tr> <tr> <td>Design</td><td>07/08 - 06/09</td><td>100,000</td></tr> <tr> <td>Construction</td><td>02/13 - 11/13</td><td>2,250,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Project Management	07/08 - 06/11	150,000	Design	07/08 - 06/09	100,000	Construction	02/13 - 11/13	2,250,000
Project Activities	From - To	Amount																	
Project Management	07/08 - 06/11	150,000																	
Design	07/08 - 06/09	100,000																	
Construction	02/13 - 11/13	2,250,000																	
				<p style="text-align: right;">Total Budgetary Cost Estimate: 2,500,000</p>															
Means of Financing																			
<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Public Utilities General Obligation Bonds</td><td>2,500,000</td></tr> </tbody> </table>				Funding Source	Amount	Public Utilities General Obligation Bonds	2,500,000												
Funding Source	Amount																		
Public Utilities General Obligation Bonds	2,500,000																		
				<p style="text-align: right;">Total Programmed Funding: 2,500,000</p>															
				<p style="text-align: right;">Future Funding Requirements: 0</p>															

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

	Appropriated To Date	FY 2014 Adopted	Un-Appropriated Subsequent Years				5 Year Total	CIP Total	
			FY 2015	FY 2016	FY 2017	FY 2018			
Project Title									
Dam Upgrades	4,000,000	1,500,000	-	-	-	-	1,500,000	5,500,000	
Downtown Master Utility Replacement Program	16,900,000	1,000,000	3,900,000	4,000,000	4,000,000	-	12,900,000	29,800,000	
Infrastructure Improvements	46,269,501	4,000,000	4,000,000	4,000,000	4,500,000	4,808,250	21,308,250	67,577,751	
Lake Cahoon Raw Water Pump Station and Pipeline	800,000	-	-	8,000,000	2,000,000	-	10,000,000	10,800,000	
Lake Kilby Replacement Filters 1-10	2,600,000	15,000,000	10,000,000	10,000,000	-	-	35,000,000	37,600,000	
Low Pressure Transmission Mains	5,250,000	1,000,000	4,000,000	5,000,000	5,000,000	-	15,000,000	20,250,000	
Meter Replacement Program	9,999,000	-	-	-	-	-	-	9,999,000	
Miscellaneous Water Work	3,985,616	600,000	-	700,000	700,000	-	2,000,000	5,985,616	
Replacement of Water Plant Equipment	9,643,913	-	-	1,500,000	1,500,000	-	3,000,000	12,643,913	
Total Project Cost	99,448,030	23,100,000	21,900,000	33,200,000	17,700,000	4,808,250	100,708,250	200,156,280	
Debt Funding									
Public Utilities General Obligation Bonds	86,864,499	21,900,000	21,900,000	33,200,000	17,700,000	4,808,250	99,508,250	186,372,749	
Other Funding									
Interest Earnings	4,183,511	-	-	-	-	-	-	4,183,511	
Other - Federal Funding	626,800	-	-	-	-	-	-	626,800	
Other - Local Funding	1,800	-	-	-	-	-	-	1,800	
Sale of Timber	120,000	-	-	-	-	-	-	120,000	
Other Funding Funding	4,932,111	-	-	-	-	-	-	4,932,111	
Transfers									
Transfer from Public Utilities Fund	7,651,420	1,200,000	-	-	-	-	1,200,000	8,851,420	
Total Funding	99,448,030	23,100,000	21,900,000	33,200,000	17,700,000	4,808,250	100,708,250	200,156,280	

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

Project: 20112	Title: Dam Upgrades			Status: Active Project									
Comprehensive Plan Information				Project Location									
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location:										
Programmed Funding													
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding					
5,500,000	4,000,000	1,500,000	0	0		0	0	0					
Description and Scope													
These are several upgrades and improvements spread over a 3 year period at dams in Suffolk Lakes.													
New Regulatory requirements require localities to enhance and strengthen earthen dams to meet new potential hazard requirements.													
Rationale													
The City is currently operating under conditional certificates until work is completed that meets the new guidelines.													
Funding Strategy													
City to issue Bonds in FY12/13													
Project Map				Schedule of Activities									
				Project Activities	From - To	Amount							
				Project Management	01/01 - 06/14	5,500,000							
				Total Budgetary Cost Estimate:				5,500,000					
				Means of Financing									
				Funding Source	Amount								
				Public Utilities General Obligation Bonds	4,300,000								
				Transfer from Public Utilities Fund	1,200,000								
				Total Programmed Funding:				5,500,000					
				Future Funding Requirements:				0					

NO MAP
REQUIRED

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

Project: 21907	Title: Downtown Master Utility Replacement Program	Status: Active Project
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Comprehensive Plan Information

Project Location

CIE Project: N/A	Plan Reference: CC Vision - Neighborhood	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: Downtown Portsmouth

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding			
				FY 2016	FY 2017	FY 2018	Future Funding
29,800,000	16,900,000	1,000,000	3,900,000	4,000,000	4,000,000	0	0

Description and Scope

The Downtown Area contains some of Portsmouth oldest water and wastewater system components. Replacement of aged and inadequate water distribution and wastewater collection and conveyance systems in the Downtown Area are required to support the redevelopment of this critical area as envisioned by the Downtown Strategic Plan prepared by Urban Design Associates. Expected limits of the area are the Elizabeth River on the east, Crawford Parkway on the north, Chestnut Street/Fort Lane on the west, and I-264 on the south.

Rationale

The average age of these water and wastewater components is 100 years, well beyond their useful life. In order to adequately support the proposed redevelopment, replacement of these components is critical.

Funding Strategy

Phasing of this project will be tied to the redevelopment phases outlined in the Downtown Strategic Plan. The first phase will be to prepare construction documents for the entire phased project followed by a multi-year construction implementation program.

Operating Budget Impacts

This project will reduce the possibility of major water and sewer system failures in the Downtown area, decreasing maintenance requirements as more piping is replaced.

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Design	07/06 - 06/12	3,815,000
Construction	07/06 - 06/17	25,985,000

Total Budgetary Cost Estimate: 29,800,000

Means of Financing

Funding Source	Amount
Public Utilities General Obligation Bonds	29,800,000

Total Programmed Funding: 29,800,000
Future Funding Requirements: 0

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

Project: 20007	Title: Infrastructure Improvements	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A	District: Location: Citywide(Include Prentispark Waterline Project)						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
67,577,751	46,269,501	4,000,000	4,000,000	4,000,000	4,500,000	4,808,250		0

Description and Scope

The Department of Public Utilities has developed an aggressive program for replacing or rehabilitating the water and sewer infrastructure throughout the City. This work is based upon the age and condition of the water and sewer infrastructure.

Rationale

- Approximately 63% of Portsmouth's neighborhood water and sewer infrastructure is past its useful life. The age and condition of the water mains pose potential water quality problems and real problems with pressure, flow and leakage. The age and condition of the sewer lines pose potential leakage and cave-in problems, which can impede sewage flow and cause backups.

- The Master Infrastructure Rehabilitation Plan, the Strategic Financial Plan and the Asset Replacement Valuation Study of the Department of Public Utilities all support this project.

Funding Strategy

- This is an on-going project that will continue until all mains that are past their useful life are replaced.

Operating Budget Impacts

This project will reduce the possibility of major water and sewer system failures, decreasing maintenance requirements as more piping is replaced. Debt service and rates will increase to support this program.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/04 - 06/15	30,879,501
Design	07/06 - 06/15	4,808,250
Construction	07/06 - 06/17	31,890,000

Total Budgetary Cost Estimate: 67,577,751

Means of Financing

Funding Source	Amount
Other - Local Funding	1,800
Public Utilities General Obligation Bonds	56,572,920
Transfer from Public Utilities Fund	6,192,720
Interest Earnings	4,183,511
Other - Federal Funding	626,800

Total Programmed Funding: 67,577,751
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

Project: 20010	Title: Lake Cahoon Raw Water Pump Station and Pipeline	Status: Active Project
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Comprehensive Plan Information

Project Location

CIE Project: N/A	Plan Reference: CC Vision – Neighborhood	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: Lake Cahoon Reservoir

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding			
				FY 2016	FY 2017	FY 2018	Future Funding
10,800,000	800,000	0	0	8,000,000	2,000,000	0	0

Description and Scope

The Department of Public Utilities operates a system of four reservoirs. The Department maintains raw water intakes on two of the four reservoirs. This project would provide a raw water intake with a connection to the Lake Kilby Plant from a third reservoir, Lake Cahoon. Lake Cahoon contains 53% of the combined reservoir's supply capacity.

Rationale

- Construction of an intake on Lake Cahoon would provide a transmission source on the northern sub-basin of Portsmouth's reservoir system, thereby increasing protection against contamination events. Additionally water could be blended for both sub-basins feeding the terminal reservoir allowing for water quality adjustments.

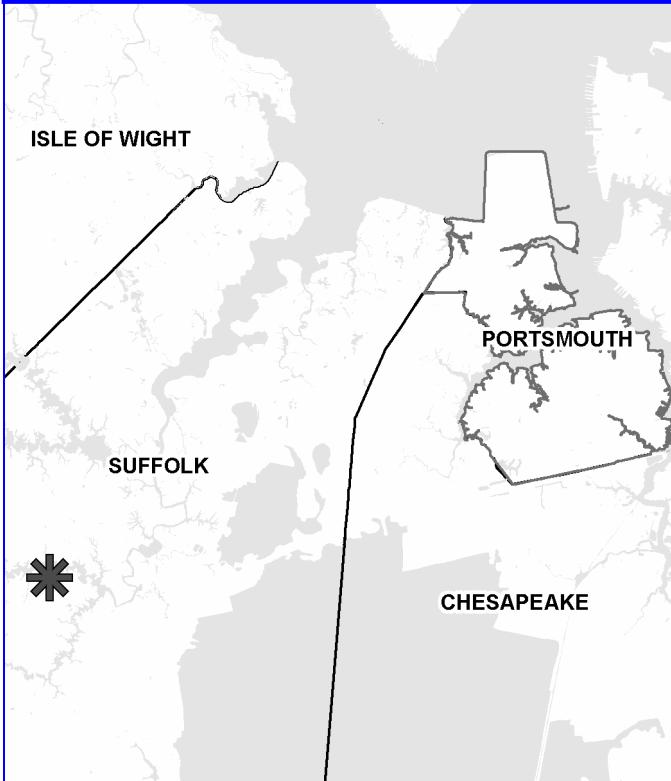
- Construction of a separate access to the largest reservoir system sub-basin provides additional reliability that does not currently exist.

Funding Strategy

Operating Budget Impacts

Once completed, this project will have minimal impact on the operating budget.

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Design	07/09 - 06/10	800,000
Construction	07/10 - 06/17	10,000,000

Total Budgetary Cost Estimate: 10,800,000

Means of Financing

Funding Source	Amount
Public Utilities General Obligation Bonds	10,800,000

Total Programmed Funding: 10,800,000
Future Funding Requirements: 0

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

Project: 23007	Title: Lake Kilby Replacement Filters 1-10			Status: Active Project															
Comprehensive Plan Information				Project Location															
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A			District: Location: Lake Kilby Water Treatment Facility															
Programmed Funding																			
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding											
37,600,000	2,600,000	15,000,000	10,000,000	10,000,000	0	0	0	0											
Description and Scope																			
The Department of Public Utilities operates the Lake Kilby Water Treatment Facility. This project provides for the replacement of filters 1 through 10 at the treatment facility with conventional media filters or with membrane technology.																			
Rationale																			
<ul style="list-style-type: none"> • Filters 1-4 were constructed in 1947 and filters 5-10 were constructed in 1968. The concrete filter boxes for some of these filters were constructed without reinforcing steel (post World War II constraint) and are now deteriorating. Additionally, the southwest corner of the filter building was not pile supported and has settled significantly. These filters have outlived or are nearing the end of their useful lives. • To insure the continued integrity, capacity and operation of the Lake Kilby Treatment Facility it is important that these filters be replaced with either new conventional media filters or with the use of membrane technology. 																			
Project Source document: Lake Kilby Water Facility Master Plan 2001 Update, page 6-5, Table 6-3																			
Funding Strategy																			
Evaluation and study will determine the multiphasing of this project and its cost.																			
Operating Budget Impacts																			
Once completed, this project will have minimal impact on the operating budget.																			
Project Map				Schedule of Activities															
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Project Management</td><td>07/04 - 06/05</td><td>150,000</td></tr> <tr> <td>Design</td><td>07/10 - 06/13</td><td>5,045,000</td></tr> <tr> <td>Construction</td><td>07/10 - 06/14</td><td>32,405,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Project Management	07/04 - 06/05	150,000	Design	07/10 - 06/13	5,045,000	Construction	07/10 - 06/14	32,405,000
Project Activities	From - To	Amount																	
Project Management	07/04 - 06/05	150,000																	
Design	07/10 - 06/13	5,045,000																	
Construction	07/10 - 06/14	32,405,000																	
				Total Budgetary Cost Estimate: 37,600,000															
Means of Financing																			
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Public Utilities General Obligation Bonds</td><td>37,600,000</td></tr> </tbody> </table>				Funding Source	Amount	Public Utilities General Obligation Bonds	37,600,000								
Funding Source	Amount																		
Public Utilities General Obligation Bonds	37,600,000																		
				Total Programmed Funding: 37,600,000 Future Funding Requirements: 0															

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

Project: 22007	Title: Low Pressure Transmission Mains			Status: Active Project								
Comprehensive Plan Information				Project Location								
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A		District: Location: Portsmouth and Suffolk									
Programmed Funding												
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding					
20,250,000	5,250,000	1,000,000	4,000,000	5,000,000	5,000,000	0	0					
Description and Scope												
<p>•The Department of Public Utilities operates three low pressure transmission mains that convey water from the Lake Kilby Water Treatment Plant in Suffolk, 23 miles into Portsmouth. These mains were constructed in 1888, 1906 and 1950. This project provides for a plan to evaluate the remaining life of these mains and address the best way to provide for the transmission of current and future City water demand in a phased, affordable manner. Total replacement may cost in excess of \$60 million dollars.</p>												
Rationale												
<p>These three pipelines have been in service between 53 and 116 years and are an important part of Portsmouth's water transmission system. They exhibit leaking joints and other signs of deterioration. This project is necessary to protect the water transmission capability of Portsmouth's water supply and to provide safe and reliable service.</p>												
Funding Strategy												
<p>The only portions of this project to be performed during the next five years are an evaluation of the mains, the completion of a phased plan for their replacement or rehabilitation and the construction of the first phase. Total replacement may cost in excess of \$60 million dollars.</p>												
Operating Budget Impacts												
<p>Once completed, this major project will reduce annual maintenance requirements, will increase system reliability and will reduce lost or unaccounted for water.</p>												
Project Map				Schedule of Activities								
				Project Activities	From - To	Amount						
				Design	07/11 - 06/17	200,000						
				Construction	07/12 - 06/17	20,050,000						
				Total Budgetary Cost Estimate: 20,250,000								
Means of Financing												
				Funding Source	Amount							
				Public Utilities General Obligation Bonds	20,250,000							
				Total Programmed Funding: 20,250,000								
				Future Funding Requirements: 0								
MAP NOT APPLICABLE												

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

Project: 20407

Title: Meter Replacement Program

Status: Active Project

Comprehensive Plan Information

Project Location

CIE Project: N/A

Plan Reference: CC Vision – Neighborhood

District:

LOS/Concurrency: N/A

Project Need: N/A

Location: Citywide

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
				FY 2016	FY 2017	FY 2018		
9,999,000	9,999,000	0	0	0	0	0	0	0

Description and Scope

The Department of Public Utilities is responsible for the reading, operation and maintenance of over 31,000 water meters. This project provides for the systematic replacement of the water meters with an automated meter reading system.

Rationale

National studies indicate that residential and commercial water meters decrease in accuracy over time (especially in recording lower range flows to the point that replacement is economically justified due to loss of revenue).

Funding Strategy

.

Operating Budget Impacts

This project will reduce the annual maintenance requirements and increase revenues due to accurate metering of water consumption.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/04 - 06/05	1,500,000
Design	07/06 - 06/12	699,900
Construction	07/06 - 06/12	7,799,100

Total Budgetary Cost Estimate: 9,999,000

Means of Financing

Funding Source	Amount
Public Utilities General Obligation Bonds	9,999,000

Total Programmed Funding: 9,999,000

Future Funding Requirements: 0

**MAP NOT
APPLICABLE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

Project: 20707	Title: Miscellaneous Water Work	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A	District: Location: Citywide						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
5,985,616	3,985,616	600,000	0	700,000	700,000	0	0	0

Description and Scope

The Department of Public Utilities is responsible for the operation & maintenance of approximately 546 miles of water mains; over 2,500 fire hydrants; 12,000 valves; four elevated tanks; two water booster-pumping stations and other components compromising the water system. This project provides for routine replacement and/or rehabilitation of the water system components that are not included in the Neighborhood Replacement Program. The work will be performed with in-house and contractor forces.

Rationale

Replacement, repair or rehabilitation is dictated by deterioration due to age and the failure of the components.

Funding Strategy

This is an ongoing project due to the age and the condition of the water system.

Operating Budget Impacts

Project will reduce the annual maintenance budget (leak repairs, component failures) and will improve water quality.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/04 - 06/15	1,413,616
Construction	07/06 - 06/15	4,572,000

Total Budgetary Cost Estimate: 5,985,616

Means of Financing

Funding Source	Amount
Sale of Timber	120,000
Public Utilities General Obligation Bonds	4,665,616
Transfer from Public Utilities Fund	1,200,000

Total Programmed Funding: 5,985,616
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Water

Project: 20207	Title: Replacement of Water Plant Equipment	Status: Active Project
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Comprehensive Plan Information

Project Location

CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision – Neighborhood Project Need: N/A	District: Location: Lake Kilby Water Treatment Facility
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Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding			
				FY 2016	FY 2017	FY 2018	Future Funding
12,643,913	9,643,913	0	0	1,500,000	1,500,000	0	0

Description and Scope

The department of Public Utilities is responsible for the operation and maintenance of a 32 million gallon a day water treatment facility and related appurtenances to provide reliable, safe and aesthetically pleasing water to its consumers. This project provides for replacement or rehabilitation of all water treatment facility components such as pumps, electrical gear, chemical storage and feed systems, buildings and other capital items to ensure the proper operation of the facility.

Rationale

Improvements to the water treatment and conveyance facilities are required to continue to meet all federal and state regulatory requirements and ensure high quality drinking water.

Funding Strategy

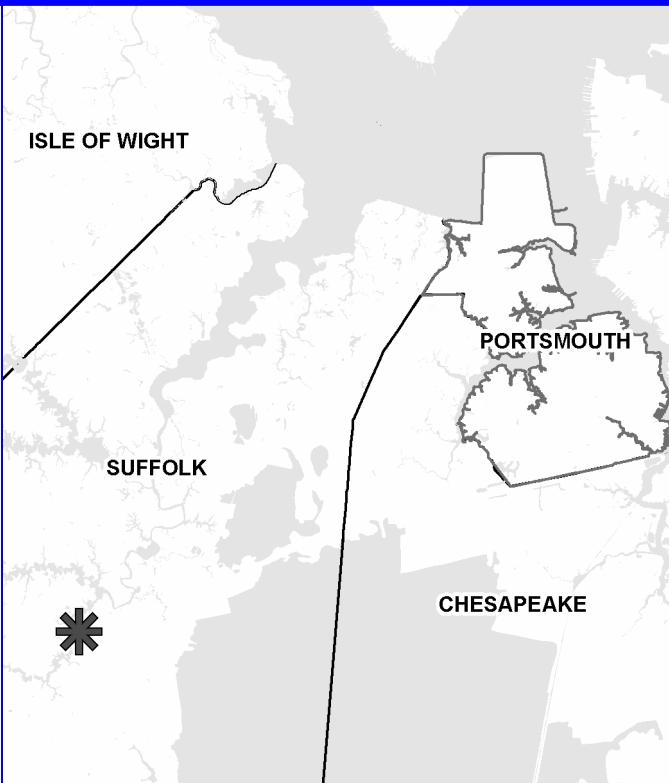
This is an ongoing project that will continue throughout the life of the water plant.

Operating Budget Impacts

Project will reduce the annual maintenance requirements and provide for reliable operations.

Project Map

Schedule of Activities



Project Activities	From - To	Amount
Project Management	07/04 - 06/05	6,436,914
Design	07/06 - 06/15	745,700
Construction	07/06 - 06/17	5,461,299

Total Budgetary Cost Estimate: 12,643,913

Means of Financing

Funding Source	Amount
Public Utilities General Obligation Bonds	12,385,213
Transfer from Public Utilities Fund	258,700

Total Programmed Funding: 12,643,913
Future Funding Requirements: 0

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

	Appropriated To Date	FY 2014 Adopted	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Project Title								
ADA Compliance-Curb Cuts	321,308	25,000	30,120	25,000	30,000	30,000	140,120	461,428
Alexander's Corner Resignalization	991,500	-	-	-	-	-	-	991,500
Bridge Repairs	2,471,631	115,997	121,664	125,000	130,000	130,000	622,661	3,094,292
Churchland Bridge	5,822,697	-	23,677,303	-	-	-	23,677,303	29,500,000
Drainage Facilities Repair and Lake Management	24,548,078	3,071,924	3,193,738	4,158,007	5,055,771	5,055,771	20,535,211	45,083,289
Dredging of Lakes/Ponds	2,000,000	303,571	200,000	200,000	300,000	300,000	1,303,571	3,303,571
Midtown Corridor	1,000,000	-	-	-	-	-	-	1,000,000
Traffic Signal Improvements	2,524,646	-	120,000	120,000	120,000	120,000	480,000	3,004,646
Turnpike Road - ML King Hwy to Portsmouth Boulevard	732,150	-	-	-	-	-	-	732,150
Update Traffic Signals @ 10 Intersection(HSIP)	3,185,600	208,000	-	-	-	-	208,000	3,393,600
Victory blvd/Paradise Cr Bridge Replacement	-	-	-	-	1,500,000	1,500,000	3,000,000	3,000,000
VPDES Permit Compliance	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	14,000,000	16,000,000
Total Project Cost	45,597,610	5,724,492	30,342,825	7,628,007	10,135,771	10,135,771	63,966,866	109,564,476
Debt Funding								
Future Bond Issuance	108,160	-	13,677,303	-	1,500,000	1,500,000	16,677,303	16,785,463
General Obligation Bonds	10,578,806	-	-	-	-	-	-	10,578,806
General Obligation Notes	298,767	-	-	-	-	-	-	298,767
Debt Funding Funding	10,985,733	-	13,677,303	-	1,500,000	1,500,000	16,677,303	27,663,036
Education Funding								
State-Other Categorical Aid	70,000	-	10,000,000	-	-	-	10,000,000	10,070,000
Other Funding								
Interest Earnings	390,549	-	-	-	-	-	-	390,549
Other - Federal Funding	5,716,750	-	-	-	-	-	-	5,716,750
Other Funding Funding	6,107,299	-	-	-	-	-	-	6,107,299
Transfers								
Transfer from General Fund	-	348,997	271,784	270,000	280,000	280,000	1,450,781	1,450,781
Transfer from Stormwater Fund	28,434,578	5,375,495	6,393,738	7,358,007	8,355,771	8,355,771	35,838,782	64,273,360
Transfers Funding	28,434,578	5,724,492	6,665,522	7,628,007	8,635,771	8,635,771	37,289,563	65,724,141
Total Funding	45,597,610	5,724,492	30,342,825	7,628,007	10,135,771	10,135,771	63,966,866	109,564,476

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 11907

Title: ADA Compliance-Curb Cuts

Status: Active Project

Comprehensive Plan Information

Project Location

CIE Project: N/A

Plan Reference:

LOS/Concurrency: N/A

Project Need: N/A

District:

Location: Citywide

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018	Future Funding
461,428	321,308	25,000	30,120	25,000	30,000	30,000	0	

Description and Scope

This project provides for wheelchair curb ramp construction at various intersections throughout the City. Priority is given to critical intersections or where citizens have requested accommodations.

Rationale

Funding Strategy

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/05 - 06/18	461,428

Total Budgetary Cost Estimate: 461,428

Means of Financing

Funding Source	Amount
General Obligation Bonds	321,308
Transfer from General Fund	140,120

Total Programmed Funding: 461,428
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 10110	Title: Alexander's Corner Resignalization			Status: Active Project												
Comprehensive Plan Information				Project Location												
CIE Project: N/A LOS/Concurrency: N/A		Plan Reference: Project Need: N/A		District: Location: Intersection of Airline Blvd and Portsmouth Blvd												
Programmed Funding																
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018	Future Funding								
991,500	991,500	0	0	0	0	0	0	0								
Description and Scope																
<p>This project will upgrade the traffic signal system at Alexander's Corner and the nearby intersection at Turnpike and Portsmouth Boulevard. The project will include new span support, LED signal heads, video detection, controller, and back-up battery power. Project will also include repaving and layout improvements to the intersection.</p>																
Rationale																
<p>The signal at this intersection is very old and in need of repair. Due to the size and complexity of the intersection, the costs to upgrade have been high. However, because the City has received federal grant funds from the Congestion Mitigation and Air Quality (CMAQ) program, the project is able to proceed.</p>																
Funding Strategy																
<p>The project is funded 100% by federal grant money which will be run through VDOT.</p>																
Operating Budget Impacts																
<p>Although the operating budget impact is minimal; operating costs will decrease due to the efficiency of the LED heads.</p>																
Project Map				Schedule of Activities												
				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Project Activities</th> <th style="text-align: left;">From - To</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>Design</td> <td>07/07 - 06/08</td> <td style="text-align: right;">141,500</td> </tr> <tr> <td>Construction</td> <td>07/07 - 06/12</td> <td style="text-align: right;">850,000</td> </tr> </tbody> </table>				Project Activities	From - To	Amount	Design	07/07 - 06/08	141,500	Construction	07/07 - 06/12	850,000
Project Activities	From - To	Amount														
Design	07/07 - 06/08	141,500														
Construction	07/07 - 06/12	850,000														
				Total Budgetary Cost Estimate: 991,500												
Means of Financing																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Funding Source</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>General Obligation Bonds</td> <td style="text-align: right;">100,000</td> </tr> <tr> <td>Other - Federal Funding</td> <td style="text-align: right;">891,500</td> </tr> </tbody> </table>				Funding Source	Amount	General Obligation Bonds	100,000	Other - Federal Funding	891,500							
Funding Source	Amount															
General Obligation Bonds	100,000															
Other - Federal Funding	891,500															
				Total Programmed Funding: 991,500 Future Funding Requirements: 0												

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 11607	Title: Bridge Repairs	Status: Active Project													
Comprehensive Plan Information		Project Location													
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: Undefined													
Programmed Funding															
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding							
3,094,292	2,471,631	115,997	121,664	125,000	130,000	130,000	0								
Description and Scope															
This project provides for engineering work and initiation of repairs required on the City's bridges. This is an ongoing project for preventive maintenance and includes localized painting, joint, structural and surface repairs, drainage cleaning and required safety inspections.															
Rationale															
These continuing repairs will provide for the extension of the useful life of the seawall.															
Funding Strategy															
Project Map			Schedule of Activities												
			Project Activities	From - To	Amount										
			Project Management	07/05 - 06/18	3,094,292										
			Total Budgetary Cost Estimate: 3,094,292												
			Means of Financing												
			Funding Source	Amount											
			General Obligation Bonds	2,431,981											
			Transfer from General Fund	622,661											
			Other - Federal Funding	39,650											
			Total Programmed Funding: 3,094,292												
			Future Funding Requirements: 0												

VARIOUS
LOCATIONS
CITYWIDE

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 10009	Title: Churchland Bridge	Status: Active Project														
Comprehensive Plan Information				Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: High Street														
Programmed Funding																
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding								
29,500,000	5,822,697	0	23,677,303	0	0	0	0	0								
Description and Scope																
<p>This project provides funding to replace the two westbound lanes of the Churchland Bridge with a totally new structure. The funding identified will address the eventual replacement of the bridge. Inspections will continue to be required on an annual basis and may generate the need to fund necessary repairs until the total replacement funding is in place. The proposed funding schedule will also allow for the design of replacement plans prior to the availability of total funding.</p>																
Rationale																
<p>This bridge was originally built as a two lane bridge in 1950 and widened with two additional lanes in 1974. Several of support structures of the original two lane bridge are severely deteriorated to the point that repairs need to be made as soon as possible to avoid a future condition of possible failure. Bridges in Virginia are inspected in accordance with National Bridge Inspection Standards (NBIS) and the Virginia Department of Transportation (VDOT). The bridge rating criteria rated the Churchland Bridge as a 4. Bridges are rated on a scale from 0-9, with 0 being a failed condition and 9 being excellent. A four rating means the bridge is in poor condition and requires immediate repairs. Further, this rating has mandated that the bridge is inspected once a year as compared to every two years, and a downgrading of the bridge rating would force the City to place load limits on crossing vehicles. A replacement bridge will have a minimum of a 50-year service life.</p>																
Funding Strategy																
<p>The total project cost, which has been projected out through FY16, is \$29.5 million. At this point in time, no other funding sources have been identified. The Engineering Department will continue to research state/federal funding that could be available for this project.</p>																
Project Map				Schedule of Activities												
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Design</td><td>07/09 - 06/17</td><td>2,000,000</td></tr> <tr> <td>Construction</td><td>07/08 - 06/17</td><td>27,500,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Design	07/09 - 06/17	2,000,000	Construction	07/08 - 06/17	27,500,000
Project Activities	From - To	Amount														
Design	07/09 - 06/17	2,000,000														
Construction	07/08 - 06/17	27,500,000														
				Total Budgetary Cost Estimate: 29,500,000												
Means of Financing																
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>General Obligation Bonds</td><td>5,822,697</td></tr> <tr> <td>State-Other Categorical Aid</td><td>10,000,000</td></tr> <tr> <td>Future Bond Issuance</td><td>13,677,303</td></tr> </tbody> </table>				Funding Source	Amount	General Obligation Bonds	5,822,697	State-Other Categorical Aid	10,000,000	Future Bond Issuance	13,677,303	
Funding Source	Amount															
General Obligation Bonds	5,822,697															
State-Other Categorical Aid	10,000,000															
Future Bond Issuance	13,677,303															
				Total Programmed Funding: 29,500,000 Future Funding Requirements: 0												

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 10307	Title: Drainage Facilities Repair and Lake Management			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: City-wide					
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding		
45,083,289	24,548,078	3,071,924	3,193,738	4,158,007	5,055,771	5,055,771	0		
Description and Scope									
<p>The Drainage Facility Repair and Lake Management Program provides funding for citywide system maintenance and repair which includes cave-in repairs, cleaning, CCTV and lining of drainpipes; outfall and ditch maintenance; renewal and replacement of failing infrastructure; lake management including aeration, trash booms, algae control, nuisance abatement and dam maintenance; VPDES permit support including water quality monitoring, public education, and regional efforts through HRDPC; program administration/management and cost sharing in programs such as the Citywide Drainage Needs Assessment and the Downtown Master Utility study.</p>									
Rationale									
Funding Strategy									
<p>This project is funded through transfers from the Stormwater operating budget and Stormwater fund balance.</p>									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Project Management	07/06 - 06/17	45,083,289			
				Total Budgetary Cost Estimate:		45,083,289			
Means of Financing									
Funding Source						Amount			
						General Obligation Bonds			
						13,500			
						Transfer from Stormwater Fund			
						44,969,789			
						Other - Federal Funding			
						100,000			
				Total Programmed Funding:		45,083,289			
				Future Funding Requirements:		0			

VARIOUS
LOCATIONS
CITYWIDE

City of Portsmouth
Fiscal Year 2014 Adopted Budget

Capital Improvements
Drainage and Street Improvements

Project: 12707	Title: Dredging of Lakes/Ponds			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Citywide			
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
3,303,571	2,000,000	303,571	200,000	200,000	300,000	300,000	0

Description and Scope

The Stormwater Management Plan is committed to address lake/pond issues throughout the City. One of these issues is the dredging of the City's lakes and ponds which is necessary to re-establish the original lake depth, remove organic materials and sediment and enhance water quality. The Lake Management Plan prioritizes dredging and other lake improvements based on water quality and increased functionality. The first dredging project commenced in FY08.

Rationale

City street drainage flows into some of the lakes and ponds throughout City. These locations are important to the City's stormwater system, and are included in the city's VPDES Stormwater permit.

Funding Strategy

Starting in FY10, a minimum of \$200,000 per year will be budgeted to address lake/pond and outfall dredging. Funding will be used for project design, permits, and maintenance operations after priorities are re-examined based on the updated Lake Management Plan and the Outfall Ditch Rehabilitation Wetlands/Water Assessment Report.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/07 - 01/17	3,303,571

Total Budgetary Cost Estimate: 3,303,571

Means of Financing

Funding Source	Amount
Transfer from Stormwater Fund	3,303,571

Total Programmed Funding: 3,303,571
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 13007	Title: Midtown Corridor	Status: Active Project												
Comprehensive Plan Information		Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location:												
Programmed Funding														
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018	Future Funding						
1,000,000	1,000,000	0	0	0	0	0	0	0						
Description and Scope														
<p>This project will provide 1) matching funds to VDOT under the Revenue Sharing Program to accelerate the accrual of funds and expedite construction of the Turnpike Road Improvement Project being funded under the VDOT Urban Program, and 2) implement the first phase of the Frederick Boulevard corridor plan as recommended by a recent planning study.</p>														
Rationale														
<p>This project will accelerate the improvements to Turnpike Road which will enhance the revitalization and redevelopment of both the former IC Norcom property and the Jeffry Wilson property. The work will provide aesthetic gateway improvements into this redeveloping retail area of the City.</p>														
Funding Strategy														
<p>VDOT will match \$1M in CIP funds to augment \$3.15M available in VDOT Urban Program funds, accelerating the accrual of funds to speed up the start of construction of the Turnpike Road Improvement project from FY19 to FY11.</p>														
Project Map					Schedule of Activities									
					<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Project Activities</th> <th style="text-align: left;">From - To</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>Project Management</td> <td>07/06 - 06/12</td> <td style="text-align: right;">1,000,000</td> </tr> </tbody> </table>				Project Activities	From - To	Amount	Project Management	07/06 - 06/12	1,000,000
Project Activities	From - To	Amount												
Project Management	07/06 - 06/12	1,000,000												
					Total Budgetary Cost Estimate: 1,000,000									
					Means of Financing									
					<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Funding Source</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>General Obligation Bonds</td> <td style="text-align: right;">820,266</td> </tr> <tr> <td>Interest Earnings</td> <td style="text-align: right;">179,734</td> </tr> </tbody> </table>				Funding Source	Amount	General Obligation Bonds	820,266	Interest Earnings	179,734
Funding Source	Amount													
General Obligation Bonds	820,266													
Interest Earnings	179,734													
					Total Programmed Funding: 1,000,000 Future Funding Requirements: 0									

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 11307

Title: Traffic Signal Improvements

Status: Active Project

Comprehensive Plan Information

Project Location

CIE Project: N/A

Plan Reference:

LOS/Concurrency: N/A

Project Need: N/A

District:

Location: Citywide

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding				Future Funding
				FY 2016	FY 2017	FY 2018		
3,004,646	2,524,646	0	120,000	120,000	120,000	120,000	0	

Description and Scope

Throughout the City, this ongoing project provides for the replacement of outdated or damaged traffic signals and related equipment, installation of new traffic signals and other intersection improvements.

Rationale

Funding Strategy

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/05 - 06/18	3,004,646

Total Budgetary Cost Estimate: 3,004,646

Means of Financing

Funding Source	Amount
General Obligation Bonds	617,719
General Obligation Notes	298,767
Transfer from General Fund	480,000
Future Bond Issuance	108,160
Other - Federal Funding	1,500,000

Total Programmed Funding: 3,004,646
Future Funding Requirements: 0

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 10407	Title: Turnpike Road - ML King Hwy to Portsmouth Boulevard			Status: Active Project									
Comprehensive Plan Information				Project Location									
CIE Project: N/A	Plan Reference:		District:		Location: Turnpike Road								
Programmed Funding													
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding						
732,150	732,150	0	0	0	0	0	0						
Description and Scope													
The project provides funding for facility repairs from Constitution to Portsmouth Boulevard consisting of widening Turnpike Road to five lanes with sidewalks, curbs and gutters and associated drainage improvements. The segment of Turnpike between Constitution and Frederick Boulevard is planned for construction at this time.													
Rationale													
Funding Strategy													
This project has ongoing ROW and design activities at VDOT, but is accruing construction funding through the City's annual VDOT urban allocation. The CIP estimate is based on the City's paying 2% of total project costs, estimated at \$13,000,000. This is a VDOT managed project project.													
Project Map				Schedule of Activities									
				Project Activities	From - To	Amount							
				Project Management	07/08 - 06/12	732,150							
				Total Budgetary Cost Estimate: 732,150									
Means of Financing													
Funding Source	Amount												
General Obligation Bonds	451,335												
State-Other Categorical Aid	70,000												
Interest Earnings	210,815												
				Total Programmed Funding: 732,150									
				Future Funding Requirements: 0									

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 11311	Title: Update Traffic Signals @ 10 Intersection(HSIP)			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A	Plan Reference:			District:					
LOS/Concurrency: N/A				Location: Citywide					
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding	
3,393,600	3,185,600	208,000	0	0		0	0	0	
Description and Scope									
The city accepted the sum of \$3,185,600 from the VDOT in FY2010/2012 under the HSIP Program for the following traffic intersection									
Portsmouth Blvd/Deep Creek Blvd(\$250,000)									
George Washington Hwy-Greenwood(\$145,000)									
Effingham St-Portsmouth Blvd(\$203,700)									
Frederick Blvd-Deep Creek Blvd(\$448,200)									
Towne Point Rd-Twin Pines Rd (\$198,800)									
George Washington Hwy-Frederick Blvd(\$651,300)									
Portsmouth Blvd-Elmhurst Lane(\$566,700)									
Frederick Blvd-Portsmouth Blvd(\$483,800)									
Rationale									
Funding Strategy									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Project Management	01/01 - 06/14	3,393,600			
Total Budgetary Cost Estimate: 3,393,600									
Means of Financing									
				Funding Source	Amount				
				Transfer from General Fund	208,000				
				Other - Federal Funding	3,185,600				
Total Programmed Funding: 3,393,600									
Future Funding Requirements: 0									

VARIOUS
LOCATIONS

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: New0058	Title: Victory blvd/Paradise Cr Bridge Replacement	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location:						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018	Future Funding
3,000,000	0	0	0	0	1,500,000	1,500,000	1,500,000	0

Description and Scope

This bridge originally built in 1949, carries Victory Blvd over Paradise Cr and serves as a main entrance to the Norfolk Naval Shipyard. It is also one of our oldest of five bridges in Portsmouth. These funds identified in future years will start the programming for its eventual and necessary replacement.

Rationale

Funding Strategy

Project Map		Schedule of Activities	
		Project Activities	From - To
		Project Management	07/15 - 06/16
			3,000,000
		Total Budgetary Cost Estimate:	3,000,000
Means of Financing			
Funding Source		Amount	
Future Bond Issuance		3,000,000	
		Total Programmed Funding:	3,000,000
		Future Funding Requirements:	0

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Drainage and Street Improvements**

Project: 10209	Title: VPDES Permit Compliance	Status: Active Project												
Comprehensive Plan Information		Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: Citywide												
Programmed Funding														
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding						
16,000,000	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0						
Description and Scope														
Compliance with our VPDES Permit is a State and Federal mandate. Project support includes activities that are required to meet that mandate such as water quality monitoring, public education/outreach, inspection of industrial facilities, BMP monitoring, erosion and sediment control program, annual reporting of pollutant loads, TMDL planning and implementation plans, annual reporting of stormwater program activities, etc.														
Rationale														
We are operating with a State VPDES permit that requires a significant increase in our programmatic efforts, and ensuing costs, to meet the mandates of the permit. It is important to track these efforts and their costs.														
Funding Strategy														
VPDES permit activities are funded primarily through the Stormwater Utility Fund.														
Project Map			Schedule of Activities											
			<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Project Activities</th><th style="text-align: left;">From - To</th><th style="text-align: right;">Amount</th></tr> </thead> <tbody> <tr> <td>Project Management</td><td>07/08 - 06/17</td><td style="text-align: right;">16,000,000</td></tr> </tbody> </table>						Project Activities	From - To	Amount	Project Management	07/08 - 06/17	16,000,000
Project Activities	From - To	Amount												
Project Management	07/08 - 06/17	16,000,000												
			Total Budgetary Cost Estimate: 16,000,000											
			Means of Financing											
			<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Funding Source</th><th style="text-align: right;">Amount</th></tr> </thead> <tbody> <tr> <td>Transfer from Stormwater Fund</td><td style="text-align: right;">16,000,000</td></tr> </tbody> </table>						Funding Source	Amount	Transfer from Stormwater Fund	16,000,000		
Funding Source	Amount													
Transfer from Stormwater Fund	16,000,000													
			Total Programmed Funding: 16,000,000 Future Funding Requirements: 0											

MAP NOT
APPLICABLE

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Education

<u>Project Title</u>	<u>Appropriated To Date</u>	<u>FY 2014 Adopted</u>	<u>Un-Appropriated Subsequent Years</u>				<u>5 Year Total</u>	<u>CIP Total</u>
			<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>		
Asbestos Abatement - Olive Branch School	-	600,000	-	-	-	-	600,000	600,000
Garage Bay Improvements	-	600,000	-	-	-	-	600,000	600,000
School Bus Fleet Replacement	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	5,000,000
Transfer to General Fund	560,000	560,000	560,000	1,070,000	-	-	2,190,000	2,750,000
Total Project Cost	560,000	2,760,000	1,560,000	2,070,000	1,000,000	1,000,000	8,390,000	8,950,000
Education Funding								
Transfers from Schools(Capital Reserve Simondale School)	560,000	1,760,000	560,000	1,070,000	-	-	3,390,000	3,950,000
Transfers								
Transfer from General Fund	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	5,000,000
Total Funding	560,000	2,760,000	1,560,000	2,070,000	1,000,000	1,000,000	8,390,000	8,950,000

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Education**

Project: 00046	Title: Asbestos Abatement - Olive Branch School			Status: Active Project													
Comprehensive Plan Information				Project Location													
CIE Project: N/A	Plan Reference:				District:												
LOS/Concurrency: N/A	Project Need: N/A				Location:												
Programmed Funding																	
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding		FY 2017	FY 2018	Future Funding									
600,000	0	600,000	0	0	0	0	0	0									
Description and Scope																	
Rationale																	
Funding Strategy																	
Project Map				Schedule of Activities													
				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Project Activities</th> <th style="width: 25%;">From - To</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td>Project Management</td> <td></td> <td>600,000</td> </tr> <tr> <td colspan="3">Total Budgetary Cost Estimate: 600,000</td> </tr> </tbody> </table>				Project Activities	From - To	Amount	Project Management		600,000	Total Budgetary Cost Estimate: 600,000			
Project Activities	From - To	Amount															
Project Management		600,000															
Total Budgetary Cost Estimate: 600,000																	
				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Means of Financing</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td>Funding Source</td> <td>Amount</td> </tr> <tr> <td>Transfers from Schools(Capital Reserve Simondale School)</td> <td>600,000</td> </tr> <tr> <td colspan="2">Total Programmed Funding: 600,000</td> </tr> <tr> <td colspan="2">Future Funding Requirements: 0</td> </tr> </tbody> </table>				Means of Financing	Amount	Funding Source	Amount	Transfers from Schools(Capital Reserve Simondale School)	600,000	Total Programmed Funding: 600,000		Future Funding Requirements: 0	
Means of Financing	Amount																
Funding Source	Amount																
Transfers from Schools(Capital Reserve Simondale School)	600,000																
Total Programmed Funding: 600,000																	
Future Funding Requirements: 0																	

City of Portsmouth
Fiscal Year 2014 Adopted Budget

Capital Improvements
Education

Project: 00045	Title: Garage Bay Improvements			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A				District: Location:			
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018	Future Funding
600,000	0	600,000	0	0	0	0	0	0
Description and Scope								
Rationale								
Funding Strategy								
Project Map				Schedule of Activities				
				Project Activities	From - To	Amount		
				Construction	07/13 - 06/14	600,000		
				Total Budgetary Cost Estimate: 600,000				
				Means of Financing				
				Funding Source	Amount			
				Transfers from Schools(Capital Reserve Simondale School)	600,000			
				Total Programmed Funding: 600,000				
				Future Funding Requirements: 0				

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Education**

Project: 00028	Title: School Bus Fleet Replacement			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Citywide					
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
5,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
Description and Scope								
This project is being established to replace part of the existing aging bus fleet utilized by the school system.								
Rationale								
The bus fleet must be replaced on a continuous basis to ensure the safe transportation of the students of the public school system.								
Funding Strategy								
The replacement of the bus fleet will be cash funded.								
Project Map				Schedule of Activities				
				Project Activities	From - To	Amount		
				Project Management	07/13 - 06/14	5,000,000		
				Total Budgetary Cost Estimate: 5,000,000				
				Means of Financing				
				Funding Source	Amount			
				Transfer from General Fund	5,000,000			
				Total Programmed Funding: 5,000,000				
				Future Funding Requirements: 0				

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Education**

Project: 00043	Title: Transfer to General Fund			Status: Active Project						
Comprehensive Plan Information				Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location:							
Programmed Funding										
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding		
2,750,000	560,000	560,000	560,000	1,070,000	0	0	0	0		
Description and Scope										
The Portsmouth Public Schools contributed a total of \$2,750,000 towards the debt service for the construction of the new Simondale Elementary School. Those funds were booked in the Capital Improvement Fund. These funds will be used to make the debt service payments until they are exhausted. The CIP fund is making a transfer to the General Fund, where the debt service payments are reflected.										
Rationale										
Funding Strategy										
Project Map				Schedule of Activities						
				Project Activities	From - To	Amount				
				Project Management		2,750,000				
				Total Budgetary Cost Estimate: 2,750,000						
				Means of Financing						
				Funding Source	Amount					
				Transfers from Schools(Capital Reserve Simondale School)		2,750,000				
				Total Programmed Funding: 2,750,000						
				Future Funding Requirements: 0						

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Industrial and Economic Development**

	Appropriated To Date	FY 2014 Adopted	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Project Title								
City Gateways	1,134,913	50,000	50,000	50,000	50,000	50,000	250,000	1,384,913
Holiday Inn Site Redevelopment	11,325,000	-	-	-	-	-	-	11,325,000
Total Project Cost	<u>12,459,913</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>250,000</u>	<u>12,709,913</u>
Debt Funding								
Future Bond Issuance	224,973	-	-	-	-	-	-	224,973
General Obligation Bonds	9,898,940	-	-	-	-	-	-	9,898,940
Debt Funding Funding	<u>10,123,913</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,123,913</u>
Other Funding								
Sale of Property	2,336,000	-	-	-	-	-	-	2,336,000
Transfers								
Transfer from General Fund	-	50,000	50,000	50,000	50,000	50,000	250,000	250,000
Total Funding	<u>12,459,913</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>250,000</u>	<u>12,709,913</u>

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Industrial and Economic Development**

Project: 14107	Title: City Gateways	Status: Active Project													
Comprehensive Plan Information		Project Location													
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: City Wide													
Programmed Funding															
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding							
1,384,913	1,134,913	50,000	50,000	50,000	50,000	50,000	50,000	0							
Description and Scope															
Gateways and multimodal corridors serve as the front door to citizens and visitors to our City. The beautification and maintenance of our gateways is a City Council priority and this project provides funding for the implementation of the City's Gateway and Corridor enhancements.															
Rationale															
The visual appearance of roadway corridors has been identified by citizens as an important factor in Portsmouth's quality of life. Destination 2025, the City's adopted Comprehensive plan, specifically identifies the City's most important gateways and corridors. Within the adopted Comprehensive Plan, adopted policy statement #10.2(2) calls for improving and investing in the appearance of gateway entrance to and roadway corridors through Portsmouth. These adopted strategies include: investing in visual improvements at interchange entrances and along major roadway corridors; improving the visual appearance of, and reducing visual clutter along roadway corridors, coordinating visual improvements with land use strategies to promote redevelopment; implementing a coordinated program for the installation of attractive/directional information signage throughout Portsmouth that is graphically consistent with the City's marketing program; installing period lighting and historic district signage; maintaining and enhancing existing and creating new view corridors from public ways to scenic resources; and improving the maintenance of right-of-way landscaping and streetscape conditions.															
Funding Strategy															
\$50,000 is programmed each year to maintain the gateways.															
Project Map			Schedule of Activities												
			Project Activities	From - To	Amount										
			Construction	07/06 - 06/17	1,384,913										
			Total Budgetary Cost Estimate: 1,384,913												
			Means of Financing												
			Funding Source	Amount											
			General Obligation Bonds	909,940											
			Transfer from General Fund	250,000											
			Future Bond Issuance	224,973											
			Total Programmed Funding: 1,384,913												
			Future Funding Requirements: 0												

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Industrial and Economic Development**

Project: 13009

Title: Holiday Inn Site Redevelopment

Status: Active Project

Comprehensive Plan Information

Project Location

CIE Project: N/A

Plan Reference:

LOS/Concurrency: N/A

Project Need: N/A

District:

Location: Crawford Parkway

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding				Future Funding
				FY 2016	FY 2017	FY 2018		
11,325,000	11,325,000	0	0	0	0	0	0	0

Description and Scope

In July 2007, Lincoln Property Company (LPC) was selected as Developer for the six-acre developable site owned by Greater Portsmouth Development Corporation and the Portsmouth Redevelopment and Housing Authority. The Development Agreement for this project was executed on February 14, 2008. An amendment to this agreement was signed on June 12, 2009 granting LPC a year extension due to the downturn in the economy. During this time LPC will work closely with GPDC, PRHA and the City to establish a feasible financing plan for the project and determine the mix of uses for the project. The Olde Towne Holiday Inn has been demolished. The project is projected to have a total development cost of approximately \$158 million with \$29 million being generated in new tax revenue to the City. It is estimated that there will be a four to five year build-out.

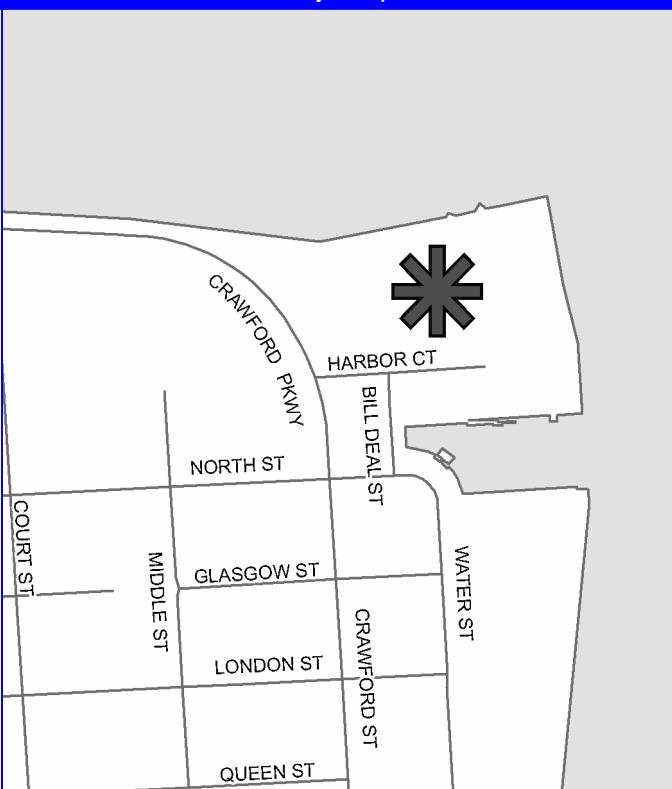
Rationale

Funding Strategy

Partial project costs will be funded through the land sale proceeds from the redevelopment site and remaining project costs will be funded through bond anticipation notes and general obligation bonds.

Project Map

Schedule of Activities



Project Activities	From - To	Amount
Project Management	07/07 - 06/14	11,325,000

Total Budgetary Cost Estimate: 11,325,000

Means of Financing

Funding Source	Amount
General Obligation Bonds	8,989,000
Sale of Property	2,336,000

Total Programmed Funding: 11,325,000
Future Funding Requirements: 0

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Leisure Services

	Appropriated To Date	FY 2014 Adopted	<i>Un-Appropriated Subsequent Years</i>				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Project Title								
Outdoor Athletic Lighting	916,615	75,000	130,000	135,000	135,000	135,000	610,000	1,526,615
Outdoor Recreation Facility Repair / Replacement	1,294,505	150,000	165,000	170,000	170,000	210,000	865,000	2,159,505
Paradise Creek	-	100,000	-	-	-	-	100,000	100,000
Total Project Cost	<u>2,211,120</u>	<u>325,000</u>	<u>295,000</u>	<u>305,000</u>	<u>305,000</u>	<u>345,000</u>	<u>1,575,000</u>	<u>3,786,120</u>
Debt Funding								
General Obligation Bonds	1,975,854	-	-	-	-	-	-	1,975,854
Other Funding								
Interest Earnings	225,266	-	-	-	-	-	-	225,266
Sale of Property	10,000	-	-	-	-	-	-	10,000
Other Funding Funding	235,266	-	-	-	-	-	-	235,266
Transfers								
Transfer from General Fund	-	325,000	295,000	305,000	305,000	345,000	1,575,000	1,575,000
Total Funding	<u>2,211,120</u>	<u>325,000</u>	<u>295,000</u>	<u>305,000</u>	<u>305,000</u>	<u>345,000</u>	<u>1,575,000</u>	<u>3,786,120</u>

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Leisure Services**

Project: 14907	Title: Outdoor Athletic Lighting			Status: Active Project												
Comprehensive Plan Information				Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A		District: Location: Citywide													
Programmed Funding																
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding								
1,526,615	916,615	75,000	130,000	135,000	135,000	135,000	135,000	0								
Description and Scope																
<p>Project provides funding for new and upgraded lighting systems to baseball, soccer, football, and softball fields. Fields which will be addressed include:</p> <ul style="list-style-type: none"> • Highland Biltmore Softball • Cradock Middle Softball • Hodges Manor Soccer • Churchland Little League (Field 1) • Churchland Little League (Field 2) • Cavalier Manor Football • Churchland Park Softball #4 																
Rationale																
<p>Enrollment and participation in the City's athletic leagues is continually increasing. Due to the limited number of fields available for practice and games, it has become necessary for leagues to operate during nighttime hours. In addition, lighting the fields will enhance the leagues ability to host tournaments.</p>																
Funding Strategy																
<p>This is a long term project to replace and upgrade the City's athletic lighting one field per year.</p>																
Operating Budget Impacts																
<p>This project allows the City to realize energy savings due to energy efficient bulbs and a 25 year warranty during which time the manufacturer will maintain the lights.</p>																
Project Map				Schedule of Activities												
				Project Activities	From - To	Amount										
				Construction	01/06 - 07/17	1,526,615										
Total Budgetary Cost Estimate: 1,526,615																
Means of Financing																
Funding Source	Amount															
General Obligation Bonds	787,639															
Transfer from General Fund	610,000															
Sale of Property	10,000															
Interest Earnings	118,976															
Total Programmed Funding: 1,526,615																
Future Funding Requirements: 0																

VARIOUS
LOCATIONS
CITYWIDE

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Leisure Services**

Project: 15007	Title: Outdoor Recreation Facility Repair / Replacement			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: CC Vision - Neighborhood Project Need: N/A		District: Location: Citywide						
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding	
2,159,505	1,294,505	150,000	165,000	170,000	170,000	210,000		0	
Description and Scope									
<p>This project provides funding to replace/renovate outdoor athletic amenities such as fencing, drainage, court surfacing, field renovation and tennis court renovation. Projects which have been identified include:</p> <ul style="list-style-type: none"> • Churchland Park #4 Softball - fencing replacement • Renovation of Tennis Courts (Wilson High School, Churchland Park, City Park) • Demolition of old athletic lighting - South Street ball field • Other Ballfield fencing and athletic facility renovations as determined by priorities • Other Ballfield fencing and athletic facility renovations as determined by priorities 									
Rationale									
<p>This project will continue to replace the City's aging outdoor athletic and recreation facilities. Replacement of fencing will enhance the appearance of the facilities and fields, make them safer and more conducive for participants and reduce potential liability. In addition, the City should demolish old athletic lighting systems that are no longer in use. Other projects include development of a park at the former Port Norfolk Elementary School site and tennis court renovations.</p>									
Funding Strategy									
<p>This is a long term, on-going project to replace and upgrade our aging parks and outdoor recreation amenities.</p>									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Construction	01/06 - 06/17	2,159,505			
				Total Budgetary Cost Estimate: 2,159,505					
				Means of Financing					
				Funding Source	Amount				
				General Obligation Bonds	1,188,215				
				Transfer from General Fund	865,000				
				Interest Earnings	106,290				
				Total Programmed Funding: 2,159,505					
				Future Funding Requirements: 0					

**VARIOUS
LOCATIONS
CITYWIDE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Leisure Services

Project: 00029	Title: Paradise Creek	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A	Plan Reference:	District:						
LOS/Concurrency: N/A	Project Need: N/A	Location:						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	Non-Appropriated Programmed CIP Funding	FY 2017	FY 2018	Future Funding
100,000	0	100,000	0	0		0	0	0

This project will pay for capital equipment to support maintenance at Paradise Creek Park. The equipment includes:

- Crew Cab Dump Truck \$35,000
 - Trailer 4,000
 - Chopper Mower 19,000
 - Tractor 26,000
 - Mowing Deck 4,000
 - "Gator" type vehicle 12,000

Rationale

In 2006, the City entered into an agreement with the Elizabeth River Project. Under the terms of the agreement, the Elizabeth River Project (ERP) would raise money to purchase land and to design and build a park on Paradise Creek in the Victory Blvd corridor. The City agreed to accept the donation of the park upon completion and operate and maintain the park as a public open space in perpetuity.

Paradise Creek Park is a 40 acre park-in-progress in the heart of a working harbor. This is the cornerstone project of a unique and innovative 250-acre conservation that will benefit businesses, industry, environmental groups and the community.

The park provides the only public access to Paradise Creek, which then connects to the Elizabeth River. The park will also be a model for restoring the larger river and the Chesapeake Bay.

Funding Strategy

Funding is needed in FY 2014 only.

Project Map		Schedule of Activities		
	Project Activities	From - To	Amount	
	Project Management	07/13 - 06/14	100,000	
Total Budgetary Cost Estimate:				100,000
Means of Financing				
	Funding Source	Amount		
	Transfer from General Fund	100,000		
Total Programmed Funding:				100,000
Future Funding Requirements:				0

City of Portsmouth
Fiscal Year 2014 Adopted Budget

Capital Improvements
Municipal Facilities

	Appropriated To Date	FY 2014 Adopted	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2015	FY 2016	FY 2017	FY 2018		
Project Title								
ADA Compliance-Municipal Facilities	734,485	-	25,000	25,000	25,000	25,000	100,000	834,485
Behavioral Health Building	7,529,003	990,997	-	-	-	-	990,997	8,520,000
Building Preservation - 601 and 1846 Court	-	400,000	-	-	-	-	400,000	400,000
Case Management System	-	104,260	-	-	-	-	104,260	104,260
Computer Aided Dispatch System	-	388,740	388,740	-	-	-	777,480	777,480
Crime Analysis System	-	56,125	56,125	-	-	-	112,250	112,250
Harbor Center Pavilion-Facility Upgrades	318,930	50,000	50,000	50,000	50,000	50,000	250,000	568,930
HazMat Program	2,302,939	85,000	85,000	85,000	85,000	85,000	425,000	2,727,939
HVAC Replacement-1846 Court Street	-	900,000	-	-	-	-	900,000	900,000
Judicial Facilities Improvements	3,640,000	-	-	-	-	-	-	3,640,000
Portsmouth Court Complex(New Judicial Complex)	77,700,259	9,048,292	-	-	-	-	9,048,292	86,748,551
Public Safety New Radio System	3,000,000	4,000,000	4,000,000	-	-	-	8,000,000	11,000,000
Renovations to Various Buildings	2,907,987	225,000	225,000	225,000	225,000	225,000	1,125,000	4,032,987
Repair of Seawall	941,158	40,000	40,000	40,000	40,000	40,000	200,000	1,141,158
Replacement of HVAC	1,836,052	-	100,000	100,000	100,000	100,000	400,000	2,236,052
Revenue	-	367,917	367,917	367,916	-	-	1,103,750	1,103,750
System-Treasurer/Commissioner of Revenue								
Roof Replacement	2,528,668	-	120,000	150,000	150,000	150,000	570,000	3,098,668
Seawall Reinforcement	8,570,000	-	250,000	-	-	-	250,000	8,820,000
Total Project Cost	112,009,481	16,656,331	5,707,782	1,042,916	675,000	675,000	24,757,029	136,766,510
Debt Funding								
Future Bond Issuance	108,160	14,039,289	4,000,000	-	-	-	18,039,289	18,147,449
General Obligation Bonds	67,517,243	-	-	-	-	-	-	67,517,243
General Obligation Notes	25,029,003	-	-	-	-	-	-	25,029,003
VML/VaCO Lease Revenue Bonds	4,500,000	-	-	-	-	-	-	4,500,000
Debt Funding Funding	97,154,406	14,039,289	4,000,000	-	-	-	18,039,289	115,193,695
Other Funding								
Harbor Center Pavilion Ticket Sales	318,930	50,000	50,000	50,000	50,000	50,000	250,000	568,930
Other - Federal Funding	122,000	-	-	-	-	-	-	122,000
Other - Local Funding	165,146	-	-	-	-	-	-	165,146
Sale of Property	2,690,000	-	-	-	-	-	-	2,690,000
Other Funding Funding	3,296,076	50,000	50,000	50,000	50,000	50,000	250,000	3,546,076
Transfers								
Trans from Gen Fund to Capital Reserve - Courts	4,396,375	-	-	-	-	-	-	4,396,375
Transfer from General Fund	7,162,624	2,567,042	1,657,782	992,916	625,000	625,000	6,467,740	13,630,364
Transfers Funding	11,558,999	2,567,042	1,657,782	992,916	625,000	625,000	6,467,740	18,026,739
Total Funding	112,009,481	16,656,331	5,707,782	1,042,916	675,000	675,000	24,757,029	136,766,510

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 16907	Title: ADA Compliance-Municipal Facilities			Status: Active Project								
Comprehensive Plan Information				Project Location								
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Undefined								
Programmed Funding												
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding				
834,485	734,485	0	25,000	25,000	25,000	25,000	25,000	0				
Description and Scope												
This project provides the needed funding to make restrooms, entrances, halls and doors compliant with the Americans with Disabilities Act.												
Rationale												
Funding is required in order to respond to complaints and continue to upgrade non-compliant buildings upon identification of deficiency.												
Funding Strategy												
In past CIP budgets this project has been funded with GO Bonds.												
Operating Budget Impacts												
There is no direct impact on the Operating Budget.												
Project Map				Schedule of Activities								
				Project Activities	From - To	Amount						
				Project Management	07/06 - 06/17	425,000						
				Construction	07/06 - 06/17	409,485						
				Total Budgetary Cost Estimate: 834,485								
Means of Financing												
				Funding Source	Amount							
				General Obligation Bonds	734,485							
				Transfer from General Fund	100,000							
				Total Programmed Funding: 834,485								
				Future Funding Requirements: 0								

MAP NOT
APPLICABLE

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 17607	Title: Behavioral Health Building			Status: Active Project														
Comprehensive Plan Information					Project Location													
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: County Street														
Programmed Funding																		
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Non-Appropriated Programmed CIP Funding											
8,520,000	7,529,003	990,997	0	0	0	0	Future Funding											
Description and Scope																		
This project provides funding for a new Behavioral Healthcare Building that will be approximately 30,000 square feet and located adjacent to the Social Services building. The facility will contain all BHS activities except for the operations currently located in the Port Centre building.																		
Rationale																		
Combining the various BHS activities into a new facility adjacent to Social Services will improve service delivery and optimize efficiencies																		
Funding Strategy																		
\$4.5 million - Lease Revenue Bonds issued August, 2004. An additional \$3 million in Build America Bonds were issued in 2010.																		
Project Map				Schedule of Activities														
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Project Management</td><td>07/01 - 06/15</td><td>8,520,000</td></tr> </tbody> </table>					Project Activities	From - To	Amount	Project Management	07/01 - 06/15	8,520,000				
Project Activities	From - To	Amount																
Project Management	07/01 - 06/15	8,520,000																
				<table border="1"> <thead> <tr> <th>Total Budgetary Cost Estimate:</th><th>8,520,000</th></tr> </thead> </table>					Total Budgetary Cost Estimate:	8,520,000								
Total Budgetary Cost Estimate:	8,520,000																	
				Means of Financing														
				<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>VML/VaCO Lease Revenue Bonds</td><td>4,500,000</td></tr> <tr> <td>General Obligation Bonds</td><td>3,000,000</td></tr> <tr> <td>General Obligation Notes</td><td>29,003</td></tr> <tr> <td>Future Bond Issuance</td><td>990,997</td></tr> </tbody> </table>					Funding Source	Amount	VML/VaCO Lease Revenue Bonds	4,500,000	General Obligation Bonds	3,000,000	General Obligation Notes	29,003	Future Bond Issuance	990,997
Funding Source	Amount																	
VML/VaCO Lease Revenue Bonds	4,500,000																	
General Obligation Bonds	3,000,000																	
General Obligation Notes	29,003																	
Future Bond Issuance	990,997																	
				<table border="1"> <thead> <tr> <th>Total Programmed Funding:</th><th>8,520,000</th></tr> </thead> </table>					Total Programmed Funding:	8,520,000								
Total Programmed Funding:	8,520,000																	
				<table border="1"> <thead> <tr> <th>Future Funding Requirements:</th><th>0</th></tr> </thead> </table>					Future Funding Requirements:	0								
Future Funding Requirements:	0																	

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 00042	Title: Building Preservation - 601 and 1846 Court			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Downtown					
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding	
400,000	0	400,000	0	0		0	0	0	
Description and Scope									
Exterior façade preservation of the buildings located at 601 and 1846 Court Street.									
Rationale									
The municipal buildings located at 601 Court (The Main Library) and 1846 Court Street (Portsmouth Art & Cultural Center) are both iconic structures in the downtown district. Each has its own architectural uniqueness and appeal. As these are older structures certain maintenance activities are required to preserve the exterior façade. A rehabilitative process will sustain the building as they will continue function in their current capacities.									
Funding Strategy									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Project Management	07/13 - 06/14	400,000			
				Total Budgetary Cost Estimate:					
				400,000					
Means of Financing									
				Funding Source	Amount				
				Transfer from General Fund		400,000			
				Total Programmed Funding:					
				400,000					
				Future Funding Requirements:					
				0					

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 00038	Title: Case Management System			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Court Street			
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
104,260	0	104,260	0	0	0	0	0
Description and Scope							
Case Management System							
Rationale							
<p>The Virginia Commonwealth's Attorney Information System (VCAIS) will be retired by the State in 2013. VCAIS was developed by the State for the Commonwealth's Attorneys use in automation of case management. VCAIS is hosted in Virginia Beach and had been supported with an IT staff of IBM programmers and technicians. The State has been reducing funding for VCAIS over the last several years and the system is now supported by a single programmer (retiring in the near future) on an outdated IBM Lotus Notes/Domino server. Future plans for support and enhancements have been dropped and all Commonwealth Attorneys have been advised to seek a system to replace VCAIS.</p> <p>Ca</p> <p>The Portsmouth Commonwealth Attorney has requested the IT Department plan and support the implementation of a new case management system. This proposed budget recommendation is to implement a prosecute software application to log and track case activities from start to final disposition. The system would interface with the Police Department's criminal records system to share case related information. The system will support digital storage of images, audio files and other documents and files associated with the case. Subpoenas can be automated to generate in mass and tracked by service attempts. The proposed automated system is essential to support efficient case processing in the Commonwealth's Attorney's office.</p>							
Funding Strategy							
Project Map				Schedule of Activities			
				Project Activities	From - To	Amount	
				Project Management	07/13 - 06/14	104,260	
				Total Budgetary Cost Estimate: 104,260			
				Means of Financing			
				Funding Source	Amount		
				Transfer from General Fund	104,260		
				Total Programmed Funding: 104,260			
				Future Funding Requirements: 0			

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 00036	Title: Computer Aided Dispatch System			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Crawford Street					
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
777,480	0	388,740	388,740	0	0	0	0	0
Description and Scope								
Computer Aided Dispatch System								
Rationale								
<p>The Police Department is requesting the replacement of an aging computer aided dispatching (CAD) system and a crime analysis system to improve the effectiveness and efficiency of public safety operations. The current CAD system was purchased in 1994 and lacks many of the features and functionality of a modern automated dispatching support system.</p> <p>CAD is a critical component of 911 calling taking and dispatching, providing dispatchers with information needed to quickly and effectively respond to an emergency. CAD systems maintain and track information on the caller including a history of prior incidents and alerts at the address; it identifies tracks and recommends available public safety resources and equipment needed to quickly respond to the incident. The current CAD system lacks real-time reporting capabilities and tools for on-line analysis and data query. The existing CAD system does not support integration with advanced automated mapping software to assist in analyzing call trends or identify areas of increased activity. A new CAD system is needed to integrate with the criminal record management system and support crime analysis software tools needed in the Police Department.</p> <p>A crime mapping and analysis system is being requested to support the rapid assessment and dissemination of critical information to the Police Department. A crime analysis system provides an instant overview of current crime activities in the form of maps, charts and reports accessible with a web browser dashboard. The crime analysis system will interface directly with the CAD and criminal record systems to pull data and consolidate information into a single visual analysis tool. The system uses predictive analytics with spatial distribution of crime incidents and historical trends to project future criminal patterns. This system will provide the Police Department with powerful investigative information that can save personnel hours and assist in identifying resource development strategies.</p>								
Funding Strategy								
Project Map				Schedule of Activities				
				Project Activities		From - To	Amount	
				Project Management		07/13 - 06/15	777,480	
				Total Budgetary Cost Estimate: 777,480				
Means of Financing								
				Funding Source		Amount		
				Transfer from General Fund		777,480		
				Total Programmed Funding: 777,480				
				Future Funding Requirements: 0				

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 00037	Title: Crime Analysis System			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Crawford Street					
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
112,250	0	56,125	56,125	0	0	0	0	0
Description and Scope								
Crime Analysis								
Rationale								
<p>The Police Department is requesting the replacement of an aging computer aided dispatching (CAD) system and a crime analysis system to improve the effectiveness and efficiency of public safety operations. The current CAD system was purchased in 1994 and lacks many of the features and functionality of a modern automated dispatching support system.</p> <p>CAD is a critical component of 911 calling taking and dispatching, providing dispatchers with information needed to quickly and effectively respond to an emergency. CAD systems maintain and track information on the caller including a history of prior incidents and alerts at the address; it identifies tracks and recommends available public safety resources and equipment needed to quickly respond to the incident. The current CAD system lacks real-time reporting capabilities and tools for on-line analysis and data query. The existing CAD system does not support integration with advanced automated mapping software to assist in analyzing call trends or identify areas of increased activity. A new CAD system is needed to integrate with the criminal record management system and support crime analysis software tools needed in the Police Department.</p> <p>A crime mapping and analysis system is being requested to support the rapid assessment and dissemination of critical information to the Police Department. A crime analysis system provides an instant overview of current crime activities in the form of maps, charts and reports accessible with a web browser dashboard. The crime analysis system will interface directly with the CAD and criminal record systems to pull data and consolidate information into a single visual analysis tool. The system uses predictive analytics with spatial distribution of crime incidents and historical trends to project future criminal patterns. This system will provide the Police Department with powerful investigative information that can save personnel hours and assist in identifying resource development strategies.</p>								
Funding Strategy								
Project Map				Schedule of Activities				
				Project Activities		From - To	Amount	
				Project Management		07/13 - 06/15	112,250	
				Total Budgetary Cost Estimate: 112,250				
Means of Financing								
				Funding Source		Amount		
				Transfer from General Fund		112,250		
				Total Programmed Funding: 112,250				
				Future Funding Requirements: 0				

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 18507	Title: Harbor Center Pavilion-Facility Upgrades	Status: Active Project												
Comprehensive Plan Information		Project Location												
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: 901 Crawford Street												
Programmed Funding														
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding						
568,930	318,930	50,000	50,000	50,000	50,000	50,000	50,000	0						
Description and Scope														
The purpose of this project is to develop a life cycle replacement schedule for items at the Harbor Center Pavilion.														
Rationale														
The rationale for this project is to maintain a realistic replacement schedule for large items at the Pavilion. By developing a systematic methodology to replace chairs, curtains, stage and other items, the facility will remain in good condition and eliminate the need for large capital expenditures at one time.														
Funding Strategy														
Funding for this project is a \$1.00 per ticket facility charge.														
Operating Budget Impacts														
The funding of this project will support the operating budget by decreasing repair cost and enhancing the venue to attract more customers.														
Project Map			Schedule of Activities											
			<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Construction</td><td>07/06 - 12/17</td><td>568,930</td></tr> </tbody> </table>						Project Activities	From - To	Amount	Construction	07/06 - 12/17	568,930
Project Activities	From - To	Amount												
Construction	07/06 - 12/17	568,930												
			<p style="text-align: right;">Total Budgetary Cost Estimate: 568,930</p>											
Means of Financing														
<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Harbor Center Pavilion Ticket Sales</td><td>568,930</td></tr> </tbody> </table>			Funding Source	Amount	Harbor Center Pavilion Ticket Sales	568,930								
Funding Source	Amount													
Harbor Center Pavilion Ticket Sales	568,930													
			<p style="text-align: right;">Total Programmed Funding: 568,930</p>											
			<p style="text-align: right;">Future Funding Requirements: 0</p>											

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 16707	Title: HazMat Program	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A	Plan Reference:	District:						
LOS/Concurrency: N/A	Project Need: N/A	Location: Citywide						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	Non-Appropriated Programmed CIP Funding	FY 2017	FY 2018	Future Funding
2,727,939	2,302,939	85,000	85,000	85,000	85,000	85,000	85,000	2,740

Description and Scope

This project is used to pay for the removal and or disposal of hazardous material such as asbestos, lead, mold and PCB's. Most of the hazardous material has been identified in the City's Asbestos Management Plan. During renovations, some material is exposed that was not identified in the Management Plan. When this occurs, the material must be removed and disposed of properly.

Rationale

This project provides funding to allow for removal of hazardous materials in emergencies as well as planned renovations. The City's Asbestos Management Plan as required by the State, contains language that requires annual funding for both emergency and routine removal of asbestos. This project provides the required funding.

Funding Strategy

This project is funded through GO bonds.

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	07/06 - 06/17	2,730,679

**MAP NOT
APPLICABLE**

Total Budgetary Cost Estimate: 2,730,679

Means of Financing

Funding Source	Amount
General Obligation Bonds	2,302,939
Transfer from General Fund	425,000

Total Programmed Funding: 2,727,939
Future Funding Requirements: 2,740

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 00041	Title: HVAC Replacement-1846 Court Street			Status: Active Project								
Comprehensive Plan Information				Project Location								
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A			District: Location: Court Street								
Programmed Funding												
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding				
900,000	0	900,000	0	0		0	0	0				
Description and Scope												
HVAC Replacement-1846 Court Street (Portsmouth Art & Cultural Center)												
Rationale												
The existing HVAC system has exceeded its useful life. A replacement unit will be sized and configured appropriately to handle the Museum's needs.												
Funding Strategy												
Project Map				Schedule of Activities								
				Project Activities	From - To	Amount						
				Project Management	07/13 - 06/14	900,000						
				Total Budgetary Cost Estimate: 900,000								
Means of Financing												
Funding Source					Amount							
Transfer from General Fund					900,000							
				Total Programmed Funding: 900,000								
				Future Funding Requirements: 0								

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 18707	Title: Judicial Facilities Improvements			Status: Active Project									
Comprehensive Plan Information				Project Location									
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location:										
Programmed Funding													
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding					
3,640,000	3,640,000	0	0	0		0	0	0					
Description and Scope													
These funds will provide for onsite and offsite infrastructure improvements to support the new courthouse.													
Rationale													
Funding Strategy													
Project Map				Schedule of Activities									
				Project Activities	From - To	Amount							
				Project Management	01/00 - 01/00	3,640,000							
Total Budgetary Cost Estimate: 3,640,000													
Means of Financing													
				Funding Source	Amount								
				General Obligation Bonds	2,500,000								
				Transfer from General Fund	1,000,000								
				Sale of Property	140,000								
Total Programmed Funding: 3,640,000													
Future Funding Requirements: 0													

MAP NOT
APPLICABLE

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 18207	Title: Portsmouth Court Complex(New Judicial Complex)			Status: Active Project															
Comprehensive Plan Information				Project Location															
CIE Project: N/A	Plan Reference: Bold New Directions			District:															
LOS/Concurrency: N/A Project Need: N/A																			
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	Non-Appropriated Programmed CIP Funding	FY 2016	FY 2017	FY 2018												
86,748,551	77,700,259	9,048,292	0	0	0	0	0												
Description and Scope																			
This project includes the creation of a master plan for the courts with the first phase identified as the construction of a facility which will primarily house the Circuit Court and Clerk of the Court. The Courthouse will have 107,166 gross square feet of space for the Circuit Court, 39,837 gross square feet for the General District Court and a minimum of 40,432 gross square feet for Juvenile and Domestic Relations Court. The new Judicial Complex will open fall of FY13.																			
Rationale																			
The existing civic center presently housing the courts was in serious need of renovation or replacement. A lawsuit by the Circuit Court judges required the City to move forward with replacement.																			
Funding Strategy																			
Operating Budget Impacts																			
Originally, the City's budgeted five-year plan accepted by the Courthouse developer for FY09 @ \$5 million, FY10-12 @ \$3 million each, FY13 @ \$4.75 million and FY14 @ \$9,048,292. In order to settle the pending lawsuit by the Circuit Court judges, the real estate tax rate was increased to establish a courts capital reserve fund. Additional amounts above the funding amounts identified previously will be used to fund all three courts rather than the original plans for the Circuit Court only.																			
Project Map				Schedule of Activities															
				<table border="1"> <thead> <tr> <th>Project Activities</th> <th>From - To</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Design</td> <td>08/06 - 01/08</td> <td>6,250,000</td> </tr> <tr> <td>Construction</td> <td>07/08 - 12/14</td> <td>73,548,292</td> </tr> <tr> <td>Judicial Facilities Imprv(Desk Inc)</td> <td>01/05 - 01/08</td> <td>6,950,259</td> </tr> </tbody> </table>				Project Activities	From - To	Amount	Design	08/06 - 01/08	6,250,000	Construction	07/08 - 12/14	73,548,292	Judicial Facilities Imprv(Desk Inc)	01/05 - 01/08	6,950,259
Project Activities	From - To	Amount																	
Design	08/06 - 01/08	6,250,000																	
Construction	07/08 - 12/14	73,548,292																	
Judicial Facilities Imprv(Desk Inc)	01/05 - 01/08	6,950,259																	
				Total Budgetary Cost Estimate: 86,748,551															
Means of Financing																			
<table border="1"> <thead> <tr> <th>Funding Source</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Trans from Gen Fund to Capital Reserve - Courts</td> <td>4,396,375</td> </tr> <tr> <td>General Obligation Bonds</td> <td>44,303,884</td> </tr> <tr> <td>General Obligation Notes</td> <td>25,000,000</td> </tr> <tr> <td>Transfer from General Fund</td> <td>4,000,000</td> </tr> <tr> <td>Future Bond Issuance</td> <td>9,048,292</td> </tr> </tbody> </table>				Funding Source	Amount	Trans from Gen Fund to Capital Reserve - Courts	4,396,375	General Obligation Bonds	44,303,884	General Obligation Notes	25,000,000	Transfer from General Fund	4,000,000	Future Bond Issuance	9,048,292				
Funding Source	Amount																		
Trans from Gen Fund to Capital Reserve - Courts	4,396,375																		
General Obligation Bonds	44,303,884																		
General Obligation Notes	25,000,000																		
Transfer from General Fund	4,000,000																		
Future Bond Issuance	9,048,292																		
				Total Programmed Funding: 86,748,551 Future Funding Requirements: 0															

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 23512	Title: Public Safety New Radio System			Status: Active Project					
Comprehensive Plan Information				Project Location					
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Public Safety						
Programmed Funding									
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding		
11,000,000	3,000,000	4,000,000	4,000,000	0	0	0	0		
Description and Scope									
<p>The Smartnet radio system was installed in 1987 and will reach the end of its product life-cycle at the end of 2012. Limited product development on the Smartnet platform will begin occurring in 2010 and manufacturing of Smartnet equipment will end in 2012. A radio system modernization is needed to replace the aging system and meet national P25 communications standards with an upgrade to digital technology.</p> <p>P25 communication standard have been adopted nationally to improve radio interoperability, compatibility and security. A radio system modernization plan is recommended to replace the Smartnet system with a digital system that meets P25 standards and upgrades the city's radio technology. The new P25 system will be simulcast to improve radio coverage in areas of the city that experience communication problems with portable radios.</p>									
Rationale									
Funding Strategy									
<p>The project will be funded by issue of bonds.</p>									
Project Map				Schedule of Activities					
				Project Activities	From - To	Amount			
				Project Management	01/01 - 06/17	11,000,000			
				Total Budgetary Cost Estimate:		11,000,000			
				Means of Financing					
				Funding Source	Amount				
				General Obligation Bonds	3,000,000				
				Future Bond Issuance	8,000,000				
				Total Programmed Funding:		11,000,000			
				Future Funding Requirements:		0			

NO MAP
REQUIRED

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 17207	Title: Renovations to Various Buildings			Status: Active Project										
Comprehensive Plan Information				Project Location										
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Citywide											
Programmed Funding														
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding						
4,032,987	2,907,987	225,000	225,000	225,000	225,000	225,000	225,000	0						
Description and Scope														
This project provides funding to perform major renovations to various City Facilities. These projects are prioritized through a comprehensive needs assessment.														
Rationale														
The renovation of facilities reduces the cost of regular maintenance to buildings, provides citizens and employees with facilities that are safe and comfortable to utilize, and provides the opportunity to install efficient building systems that decrease the overall cost of operating the facilities.														
Funding Strategy														
This project is funded by GO Bond funding.														
Operating Budget Impacts														
The regular renovation of facilities reduces the cost of maintaining the facility and decreases energy cost through the installation of energy efficient equipment.														
Project Map				Schedule of Activities										
				Project Activities	From - To	Amount								
				Project Management	07/06 - 06/17	4,032,987								
				Total Budgetary Cost Estimate:				4,032,987						
Means of Financing														
Funding Source	Amount													
General Obligation Bonds	2,907,987													
Transfer from General Fund	1,125,000													
				Total Programmed Funding:				4,032,987						
				Future Funding Requirements:				0						

**MAP NOT
APPLICABLE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 17407	Title: Repair of Seawall	Status: Active Project														
Comprehensive Plan Information		Project Location														
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: Downtown Waterfront														
Programmed Funding																
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding								
1,141,158	941,158	40,000	40,000	40,000	40,000	40,000	40,000	0								
Description and Scope																
Continuous maintenance of the seawall structure																
Rationale																
The waterfront seawall and bulkhead is a major element of the downtown waterfront. This funding is for the seawall's maintenance to ensure safety of citizens and visitors. This maintenance will address the concrete, steel and other materials that are exposed to and impacted by pedestrian and vessel use, weather and the waters of the river.																
Funding Strategy																
Project Map			Schedule of Activities													
			<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Project Management</td><td>07/06 - 06/17</td><td>1,141,158</td></tr> </tbody> </table>						Project Activities	From - To	Amount	Project Management	07/06 - 06/17	1,141,158		
Project Activities	From - To	Amount														
Project Management	07/06 - 06/17	1,141,158														
			Total Budgetary Cost Estimate: 1,141,158													
Means of Financing																
<table border="1"> <thead> <tr> <th>Funding Source</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>General Obligation Bonds</td><td>937,658</td></tr> <tr> <td>Transfer from General Fund</td><td>200,000</td></tr> <tr> <td>Other - Local Funding</td><td>3,500</td></tr> </tbody> </table>			Funding Source	Amount	General Obligation Bonds	937,658	Transfer from General Fund	200,000	Other - Local Funding	3,500						
Funding Source	Amount															
General Obligation Bonds	937,658															
Transfer from General Fund	200,000															
Other - Local Funding	3,500															
			Total Programmed Funding: 1,141,158													
			Future Funding Requirements: 0													

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 16807	Title: Replacement of HVAC			Status: Active Project				
Comprehensive Plan Information				Project Location				
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: N/A					
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
2,236,052	1,836,052	0	100,000	100,000	100,000	100,000	0	
Description and Scope								
This project provides the necessary funding to replace aging Heating, Ventilation and Air Conditioning systems proactively using life cycle cost methodology.								
Rationale								
The continued funding of this project allows for a more reliable and efficient inventory of equipment. Repair cost decrease and reliability increases.								
Funding Strategy								
In past CIP budgets this project has been funded by GO bonds.								
Operating Budget Impacts								
Continued funding of this project minimizes repair cost of existing equipment and allows for the installation of more efficient equipment that utilizes less energy.								
Project Map				Schedule of Activities				
				Project Activities		From - To	Amount	
				Project Management		07/07 - 06/06	1,411,406	
				Construction		07/06 - 06/17	824,646	
				Total Budgetary Cost Estimate: 2,236,052				
Means of Financing								
				Funding Source		Amount		
				General Obligation Bonds		1,511,782		
				Transfer from General Fund		562,624		
				Other - Local Funding		161,646		
				Total Programmed Funding: 2,236,052				
				Future Funding Requirements: 0				
MAP NOT APPLICABLE								

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 00039	Title: Revenue System-Treasurer/Commissioner of Revenue			Status: Active Project			
Comprehensive Plan Information				Project Location			
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: High Street				
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding
1,103,750	0	367,917	367,917	367,916	0	0	0
Description and Scope							
Revenue System							
Rationale							
<p>The city Treasurer and Commissioner of Revenue are requesting the replacement of several internally developed taxation and billing systems with a single integrated revenue collections system. The new system will replace several stand alone systems including software applications for business licenses, personal property assessment and taxing, real estate billing, trustee taxes, Virginia income tax processing, animal (dog) licenses, and cashiering and delinquent tax collections. The consolidation of these taxing and billing systems into a single system for the revenue collection will reduce the need to support and maintain separate databases and software applications.</p>							
<p>A new integrated revenue and collection system will improve the efficiency and effectiveness of taxing and collection in both the Commissioner of Revenue and City Treasure offices. Staff in these departments must currently work several systems to access and update taxpayer and other related information. An integrated system will reduce staff time to enter and process information by sharing a common taxpayer database across all taxing and billing software applications. The City Treasurer's office will be able to quickly research a taxpayer's amounts due in all taxing and billing programs. Delinquent tax collection will become more efficient as liens, Virginia set-off debt collection, stops, judgments and other collection activities can occur over several systems at one time. Time saved by the staff can be used to enhance revenue collection and improve customer service.</p>							
<p>The new system will also include citizen and business web portals. Citizens will be able to access more information regarding their accounts to determine the status of the account, amounts and dates due. A payment web portal will interface with the system to allow for convenient payment options. A business web site will be provided for business license renewals, trustee tax submissions and business personal property submissions and payments. These new online services will provide options for business to report and renew licenses without visiting City Hall.</p>							
Funding Strategy							
Project Map				Schedule of Activities			
				Project Activities		From - To	Amount
				Project Management		07/13 - 06/16	1,103,750
						Total Budgetary Cost Estimate:	1,103,750
Means of Financing							
				Funding Source		Amount	
				Transfer from General Fund		1,103,750	
						Total Programmed Funding:	1,103,750
						Future Funding Requirements:	0

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 16507	Title: Roof Replacement			Status: Active Project							
Comprehensive Plan Information				Project Location							
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Undefined								
Programmed Funding											
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding			
3,098,668	2,528,668	0	120,000	150,000	150,000	150,000	(3,098,668)				
Description and Scope											
This CIP project is reoccurring. It is used to fund roof replacements in accordance with a roof replacement plan that has been established. The roof replacement plan was done after a thorough evaluation of all roofs. The evaluation used both non-destructive and destructive tests.											
Rationale											
The continued funding of this CIP allows the City to proactively maintain roofing systems in a systematic way that eliminates the need for large capital expenses all at one time.											
Funding Strategy											
There has been consistent funding over the past 12 years. This funding has improved the overall condition of roofs across the City.											
Operating Budget Impacts											
The continued funding of this project minimizes repair expenses due to damages caused by leaking roofs.											
Project Map				Schedule of Activities							
				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Project Activities</th><th style="text-align: left;">From - To</th><th style="text-align: right;">Amount</th></tr> </thead> </table>				Project Activities	From - To	Amount	
Project Activities	From - To	Amount									

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Municipal Facilities**

Project: 18307	Title: Seawall Reinforcement	Status: Active Project						
Comprehensive Plan Information		Project Location						
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A	District: Location: Downtown Portsmouth						
Programmed Funding								
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding
8,820,000	8,570,000	0	250,000	0		0	0	0

Description and Scope

This project provides funding for necessary repairs/replacement of the waterfront seawall from Swimming Point parallel to Crawford Pkwy east to the former Holiday Inn site and from the North end on the Elizabeth River side to the south end of the seawall adjacent to City Hall.

The first phase was the replacement of approximately 140 feet of this seawall that collapsed just north of High Street Landing. The second phase was replacement of the seawall from Swimming Point to the Holiday Inn site parallel to Crawford Parkway. The third phase will be replacement of the seawall on the Elizabeth River side from the North Landing, north to the Tidewater Yacht Marina, a length of approximately 800 feet.

Rationale

The Seawall is a major city-owned asset in downtown Portsmouth. The impacts of the seawall on economic development, tourism, and community pride are difficult to quantify, but are significant. Recent routine inspections of the seawall have shown that there is substantial damage that must be repaired.

The design is complete for seawall repair work from North Landing up to the northern end of the Seawall. Inspections have been completed for the Seawall located north of North Landing. Substantial funding was provided in FY 13 to address this major repair.

Funding Strategy

This project is expected to be cash funded in FY 2015.

Operating Budget Impacts

No impact to the operating budget.

Project Map		Schedule of Activities	
COURT ST	CRAWFORD PKWY	Project Activities	From - To
NORTH ST		Construction	07/07 - 06/12
MIDDLE ST	GLASGOW ST		8,820,000
LONDON ST		Total Budgetary Cost Estimate:	
QUEEN ST		8,820,000	
HIGH ST		Means of Financing	
KING ST	CRAWFORD ST	Funding Source	Amount
COUNTY ST		General Obligation Bonds	4,020,000
COLUMBIA ST		Transfer from General Fund	2,250,000
		Sale of Property	2,550,000
		Total Programmed Funding:	
		8,820,000	
		Future Funding Requirements:	
		0	

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

Capital Improvements

Contingency

Parking Authority CIP

	Appropriated To Date	FY 2014 Adopted	<i>Un-Appropriated Subsequent Years</i>				5 Year Total	CIP Total	
			FY 2015	FY 2016	FY 2017	FY 2018			
<u>Project Title</u>									
County Street Parking Garage Replacement	250,000	-	1,500,000	1,600,000	-	-	3,100,000	3,350,000	
Parking Garage Repairs	2,046,272	225,000	-	-	-	-	225,000	2,271,272	
Total Project Cost	2,296,272	225,000	1,500,000	1,600,000	-	-	3,325,000	5,621,272	
<u>Debt Funding</u>									
Future Bond Issuance	-	-	1,500,000	1,600,000	-	-	3,100,000	3,100,000	
General Obligation Bonds	1,846,272	-	-	-	-	-	-	1,846,272	
Debt Funding Funding	1,846,272	-	1,500,000	1,600,000	-	-	3,100,000	4,946,272	
<u>Other Funding</u>									
Sale of Property	400,000	-	-	-	-	-	-	400,000	
<u>Transfers</u>									
Transfer from General Fund	50,000	225,000	-	-	-	-	225,000	275,000	
Total Funding	2,296,272	225,000	1,500,000	1,600,000	-	-	3,325,000	5,621,272	

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Parking Authority CIP**

Project: 0052	Title: County Street Parking Garage Replacement			Status: Active Project									
Comprehensive Plan Information				Project Location									
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: County Street										
Programmed Funding													
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Funding						
3,350,000	250,000	0	1,500,000	1,600,000	0	0	0						
Description and Scope													
<p>This project provides funding for the replacement of County Street Parking Garage. Current inspections and the immediate need for major structural repairs serve to confirm the necessity to plan for this facility's replacement. To maintain the garage in full operation additional repairs will be necessary prior to replacement funding.</p>													
Rationale													
<p>The County Street Parking Garage was built in 1969 and is reaching the end of its useful service life. Numerous pre-cast structural elements are facing deterioration and require extensive repairs or replacement, which has limited the use of portions of the structure. The condition of the most recent structural elements needing to be replaced have resulted in extensive repairs and the closing the top deck of the garage. Replacing this garage will allow the City to continue providing adequate numbers of parking spaces in this high parking demand area of Downtown, and address a safety issue for all users.</p>													
Funding Strategy													
<p>Additional funding in support of this project is programmed in FY 2015 and FY 2016, and expected to be debt financed.</p>													
Project Map				Schedule of Activities									
				<table border="1"> <thead> <tr> <th>Project Activities</th><th>From - To</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>Design</td><td>07/12 - 06/18</td><td>3,350,000</td></tr> </tbody> </table>				Project Activities	From - To	Amount	Design	07/12 - 06/18	3,350,000
Project Activities	From - To	Amount											
Design	07/12 - 06/18	3,350,000											
				<table border="1"> <thead> <tr> <th>Total Budgetary Cost Estimate:</th><th>3,350,000</th></tr> </thead> </table>				Total Budgetary Cost Estimate:	3,350,000				
Total Budgetary Cost Estimate:	3,350,000												
Means of Financing													
Funding Source	Amount												
General Obligation Bonds	250,000												
Future Bond Issuance	3,100,000												
				<table border="1"> <thead> <tr> <th>Total Programmed Funding:</th><th>3,350,000</th></tr> </thead> </table>				Total Programmed Funding:	3,350,000				
Total Programmed Funding:	3,350,000												
				<table border="1"> <thead> <tr> <th>Future Funding Requirements:</th><th>0</th></tr> </thead> </table>				Future Funding Requirements:	0				
Future Funding Requirements:	0												

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Parking Authority CIP**

Project: 17107	Title: Parking Garage Repairs			Status: Active Project									
Comprehensive Plan Information				Project Location									
CIE Project: N/A LOS/Concurrency: N/A	Plan Reference: Project Need: N/A		District: Location: Downtown										
Programmed Funding													
Programmed Funding	Appropriated To Date	Budgeted FY 2014	FY 2015	FY 2016	<i>Non-Appropriated Programmed CIP Funding</i>	FY 2017	FY 2018	Future Funding					
2,271,272	2,046,272	225,000	0	0		0	0	500,000					
Description and Scope													
Ongoing capital funds are needed to make rehabilitation repairs to the nine City parking garages. Funding over the next five years will be used to address structural concerns in the Central Garage and painting in the Water Street Garage.													
Rationale													
The parking garages are major structures that often require one-time, major repairs/upgrades that are beyond the scope of the annual operating budget funds. As such, an ongoing CIP account has been created to fund these major repairs.													
Funding Strategy													
Funding for this project has been budgeted at \$225,000 in FY 2014, increasing to \$250,000 for both FY 2015 and FY 2016. These amounts are expected to be cash funded.													
Operating Budget Impacts													
Maintaining the garages properly prevents escalating maintenance costs.													
Project Map				Schedule of Activities									
				Project Activities	From - To	Amount							
				Project Management	07/06 - 06/15	2,771,272							
				Total Budgetary Cost Estimate:				2,771,272					
				Means of Financing									
				Funding Source	Amount								
				General Obligation Bonds	1,596,272								
				Transfer from General Fund	275,000								
				Sale of Property	400,000								
				Total Programmed Funding:				2,271,272					
				Future Funding Requirements:				500,000					

**MAP NOT
APPLICABLE**

**City of Portsmouth
Fiscal Year 2014 Adopted Budget**

**Capital Improvements
Fleet Management**

Supplemental Data and Statistics

Date settled	1752
Date charter adopted	March 1, 1858
Form of government	Council – Manager
Number of employees (6/30/12)	1,666 Full-time/804 Part-time
<u>Population:</u>	
Population by race/ethnicity:	
White	42.5%
Black	52.1%
Other	5.4%
<u>Labor:</u> (6/30/12)	
Civilian labor force	45,966
Number of employed workers	42,579
Number of unemployed workers	3,387
Unemployment rate	8.6%
<u>Elections:</u>	
Number of registered voters (11/6/12)	64,943
Number of votes cast:	
Last general election (11/6/12)	46,455
Last municipal election (11/6/12)	46,455
<u>Area in square miles</u>	33
<u>Facilities and services:</u>	
Miles of streets	399
Number of street lights	10,706
Number of community centers	7
<u>Public recreation facilities:</u>	
Number of museums	5
Number of entertainment venues	2
Number of shopping districts	5
Parks	4
Park acreage	402
Number of golf courses	2
Number of swimming pools	1 (outdoor)
Number of tennis courts	24
Number of playgrounds	13
Number of baseball/softball diamonds	34
Number of soccer fields	34

<u>Fire protection:</u>	
Number of stations	8
Number of firefighters	227
Number of sworn uniformed paramedics	24
Number of civilian paramedics	13 (FT) 16 (PT)
Number of calls answered	17,618
<u>Police protection:</u>	
Number of stations	1
Number of employees	263
Vehicular patrol units	262
Number of criminal arrests	6,131
Number of traffic summons	18,648
Number of parking violations	11,000
<u>Sewage system:</u>	
Miles of sanitary sewers	438
Miles of storm sewers	250
Number of service connections	31,600
<u>Water System:</u>	
Miles of water mains	626
Number of fire hydrants	2,593
Number of service connections	32,000
Number of treatment plants	1
Daily average consumption in gallons	15.5 MGD
Maximum daily capacity of plant in gallons	32.0 MGD
Maximum safe yield of supply	30.9 MGD
Total reservoir capacity	5.15 billion gallons
<u>Facilities and services not included in the reporting entity:</u>	
<u>Education:</u>	
Number of pre-k centers	4
Number of elementary schools	13
Number of middle schools	3
Number of high schools	3
Number of special centers	2
Total number of instructors	1,112
Average daily school membership	14,256
<u>Hospitals:</u>	
Number of hospitals	2
Number of patient beds	644

ORDINANCE NO. 2013-22

AN ORDINANCE ADOPTING THE FY 2013-14 CLASSIFICATION AND PAY PLAN FOR EMPLOYEES OF THE CITY OF PORTSMOUTH, VIRGINIA.

BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That there is hereby adopted a new classification and pay plan for all employees of the City of Portsmouth, Virginia, entitled "City of Portsmouth Classification and Pay Plan," attached hereto as Exhibit A and made a part hereof.
2. That Ordinance No. 2012-22, adopted on May 15, 2012, is hereby repealed.
3. That this ordinance shall take effect on July 1, 2013.

ADOPTED by the Council of the City of Portsmouth, Virginia, at a meeting held on May 14, 2013.

Teste:

City Clerk

AN ORDINANCE TO APPROPRIATE \$388,809,371 FOR THE OPERATION OF CITY GOVERNMENT DURING THE FISCAL YEAR BEGINNING JULY 1, 2013.

BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That the FY 2013-14 Operating Budget is hereby approved, and that the amounts hereinafter stated be, and the same hereby are, appropriated from the funds indicated and for the purposes specified in order to operate the City Government for and during the fiscal year beginning July 1, 2013.

A. GENERAL FUND

General Government

City Council	\$328,497
City Auditor	121,698
City Clerk	320,013
City Manager	868,629
Management and Legislative Affairs	400,036
Marketing and Communications	1,639,793
City Attorney	1,470,889
Human Resources	1,130,171
Civil Service Commission	97,180
Registrar	556,573
Commissioner of the Revenue	1,645,115
City Assessor	841,142
City Treasurer	1,894,172
Finance	1,889,501
Procurement	<u>1,116,988</u>
Total General Government	\$14,320,397

Judicial \$19,367,374

Public Health 1,187,134

Public Safety 63,323,573

Public Works 15,507,454

Parks, Recreation and Cultural 10,499,764

Community & Economic Development 4,903,864

Debt Service 25,600,108

Transfer to Portsmouth Public Schools 47,300,000

Other Transfers and Contingencies 13,608,736

Non-Departmental and Public

Transportation 16,651,481

Support to Civic Organizations 415,926

Total General Fund \$232,685,811

B. BEHAVIORAL HEALTHCARE SERVICES FUND

Operating Expenditures	\$ 11,816,569
Total Appropriations	\$ 11,816,569

C. CEMETERY PERPETUAL CARE FUND

Operating Expenditures	\$ 100,000
Total Appropriations	\$ 100,000

D. CITY GARAGE FUND

Operating Expenditures	\$ 7,605,688
Debt Service	2,327,060
Total Appropriations	\$ 9,932,748

E. COMMUNITY PLANNING AND DEVELOPMENT PROGRAM

Operating Expenditures	\$ 1,432,498
Total Appropriations	\$ 1,432,498

F. COMPREHENSIVE SERVICES FUND

Operating Expenditures	\$ 5,302,029
Total Appropriations	\$ 5,302,029

G. GOLF ENTERPRISE FUND

Operating Expenditures	\$ 1,942,625
Debt Service	680,963
Total Appropriations	\$ 2,623,588

H. HEALTH INSURANCE FUND

Operating Expenditures	\$ 22,031,363
Total Appropriations	\$ 22,031,363

I. INFORMATION TECHNOLOGY FUND

Operating Expenditures	\$ 5,060,310
Total Appropriations	\$ 5,060,310

J. LAW LIBRARY FUND

Operating Expenditures	\$ 31,026
Total Appropriations	\$ 31,026

K. NEW PORT COMMUNITY DEVELOPMENT AUTHORITY

Operating Expenditures	\$ 1,019,903
Total Appropriations	\$ 1,019,903

L. OTHER POST EMPLOYMENT BENEFITS FUND

Operating Expenditures	\$ 0
Total Appropriations	\$ 0

M. PARKING AUTHORITY FUND

Operating Expenditures	\$ 908,756
Debt Service	577,270
Total Appropriations	\$ 1,486,026

N. PUBLIC UTILITIES FUND

Operating Expenditures	\$ 34,810,763
Debt Service	10,886,273
Total Appropriations	\$ 43,697,036

O. RECREATION FUND

Operating Expenditures	\$ 640,437
Total Appropriations	\$ 640,437

P. RISK MANAGEMENT AND INSURANCE FUND

Operating Expenditures	\$ 5,818,536
Total Appropriations	\$ 5,818,536

Q. SOCIAL SERVICES FUND

Operating Expenditures	\$ 24,025,865
Total Appropriations	\$ 24,025,865

R. STORMWATER MANAGEMENT FUND

Operating Expenditures	\$ 8,511,148
Total Appropriations	\$ 8,511,148

S. WASTE MANAGEMENT FUND

Operating Expenditures	\$ 11,555,504
Debt Service	729,296
Total Appropriations	\$ 12,284,800

T. WILLETT HALL FUND

Operating Expenditures	\$ 309,678
Total Appropriations	\$ <u>309,678</u>

Total FY 2013-14 Operating Budget	\$ 388,809,371
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2. That:

(a) The appropriations hereby made, except those for debt service and the public schools budget shall be made available on the approval of the City Manager.

(b) The appropriations for debt service shall be made available as they may become due.

(c) The City Manager is hereby authorized at any time during the fiscal year to effect any consolidation of offices or to make other changes he may deem to be in the interest of the City, provided there is no increase in expense.

(d) To the extent that the appropriations identified in A through T are funded by revenues from the Commonwealth, the Federal Government or other contingent sources and

to the extent that actual revenues are projected to be less than the estimated revenue, that the City Manager is authorized to reduce spending as necessary in order to prevent expenditures from exceeding available revenue sources.

(e) The City Manager is hereby authorized and directed to do all things necessary to implement the FY 2013-14 Operating Budget.

3. That this ordinance shall take effect on July 1, 2013.

ADOPTED by the Council of the City of Portsmouth, Virginia, at a meeting held on May 14, 2013.

Teste:

City Clerk

**AN ORDINANCE APPROVING A BUDGET IN THE AMOUNT OF \$165,670,818 FOR
THE OPERATION OF THE PORTSMOUTH PUBLIC SCHOOLS DURING THE
FISCAL YEAR BEGINNING JULY 1, 2013, AND APPROPRIATING SAID FUNDS BY
CLASSIFICATIONS.**

BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That the sum of \$165,670,818 is approved and budgeted for the operation of the Portsmouth Public Schools for FY 2013-14 and appropriated in the FY 2013-14 Education Fund in the following classifications:

General Fund:

Instruction	\$95,675,205
Administration	3,901,440
Attendance and Health	2,600,960
Pupil transportation	6,502,400
Operation and maintenance	13,004,800
Facilities	3,901,440
Debt and fund transfers	3,524,128
Technology	5,201,920

Total General Fund \$134,312,293

Other Funds:

Grants Fund	\$ 17,146,860
Food Services Fund	8,220,504
Risk Management Fund	955,702
Print Shop Fund	756,511
School Construction Fund (Roof at Norcom, Gym at Churchland Primary)	1,800,000
School Construction Fund (Transfer of unspent funds to City CIP)	1,200,000
Textbook Fund	1,278,948

Total Other Funds \$ 31,358,525

Total FY 2013-14 Education Fund \$165,670,818

2. That this ordinance shall take effect on July 1, 2013.

ADOPTED by the Council of the City of Portsmouth, Virginia at a meeting held on May 14, 2013.

Teste:

City Clerk .

AN ORDINANCE TO AMEND APPENDIX A OF THE CODE OF THE CITY OF PORTSMOUTH, VIRGINIA (2006) TO INCREASE FEES FOR AMBULANCE SERVICES AUTHORIZED BY CHAPTER 13 OF SAID CODE.

BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That certain fees set out in Appendix A of the Code of the City of Portsmouth, Virginia (2006) for Section 19-150(1) are amended as follows:

CHAPTER 13. FIRE PROTECTION AND PREVENTION

<i>Code Sec.</i>	<i>Description</i>	<i>Fee</i>
13-74		
13-74(2)	Emergency incident response and ambulance transport with basic life support services	\$ 430.88
13-74(4)	Emergency incident response and ambulance transport with advanced life support Level 1 services	\$ 511.19
13-74(5)	Emergency incident response and ambulance transport with advanced life support Level 2 services	\$ 739.88
13-74(7)	The fee for ground transport mileage shall be \$ 8.79 per loaded mile in addition to the service charges set out in subsections (1) through (6) of this section.	

2. That this ordinance shall take effect on July 1, 2013.

ADOPTED by the Council of the City of Portsmouth, Virginia at a meeting held on May 14, 2013.

Teste:

City Clerk

AN ORDINANCE APPROVING THE FY 2014-18 CAPITAL IMPROVEMENT PROGRAM AND APPROPRIATING \$25,515,823 IN THE FY 2013-14 CAPITAL IMPROVEMENT FUND, \$225,000 IN THE FY 2013-14 PARKING AUTHORITY CAPITAL IMPROVEMENT FUND AND \$34,257,100 IN THE FY 2013-14 PUBLIC UTILITIES CAPITAL IMPROVEMENT FUND.

WHEREAS, the City Manager has submitted to the City Council the Capital Improvement Program for FY 2014 through 2018 and the funding for Year One of the Capital Improvement Program; and

WHEREAS, public hearings have been held to receive public comments on the five-year Capital Improvement Program and on funding for Year One of the Capital Improvement Program.

BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That the five-year FY 2014-18 Capital Improvement Program is hereby approved with fiscal years 2015 through 2018 being non-appropriated subsequent planning years.
2. That the sums of \$25,515,823 in the FY 2013-14 Capital Improvement Fund, \$225,000 in the FY 2013-14 Parking Authority Capital Improvement Fund and \$34,257,100 in the FY 2013-14 Public Utilities Capital Improvement Fund, be, and the same hereby are, appropriated for expenditure in the following categories and amounts to implement the FY 2014-18 Capital Improvement Program:

Capital Improvement Fund:

Drainage and Street Improvements	\$ 5,724,492
Education	1,560,000
Education – Garage Bay Improvements	600,000
Education – Asbestos Abatement at Olive Branch School	600,000
Industrial and Economic Development	50,000
Leisure Services	325,000
Municipal Facilities	<u>16,656,331</u>
 Total Capital Improvement Fund	 <u>\$25,515,823</u>
 Total Parking Authority Capital Improvement Fund	 <u>\$ 225,000</u>

Public Utilities Capital Improvement Fund:

Sewer	\$ 11,157,100
Water	<u>23,100,000</u>
Total Public Utilities Capital Improvement Fund	<u>\$34,257,100</u>

3. That it is the intent of the City to make certain expenditures in connection with the planning, design, acquisition, construction and equipping of the projects herein approved which the City reasonably expects to be reimbursed as permitted by Section 1.150-2 of the regulations pursuant to the Internal Revenue Code of 1986, as amended, from the proceeds of one or more issues of bonds issued to fund the projects. As of the date of this ordinance, the maximum projected amount of general obligation bonds and notes to be issued is not expected to exceed \$25,000,000.

4. That the City Manager is hereby authorized and directed to do all things necessary to implement the FY 2014-2018 Capital Improvement Program.

5. That this ordinance shall take effect on July 1, 2013.

ADOPTED by the Council of the City of Portsmouth, Virginia, at a meeting held on May 14, 2013.

Teste:

City Clerk

AN ORDINANCE TO AMEND SECTION 25-148(c) OF CHAPTER 25 OF THE CODE OF THE CITY OF PORTSMOUTH, VIRGINIA (2006) PERTAINING TO THE SETTING OF GOLF FEES.

BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That Section 25-148 (c) of the Code of the City of Portsmouth, Virginia (2006) be amended and reordained to read as follows:

Sec. 25-148. Fees.

(c) *Reduction or waiver of fees.* The fees for play at Bide-A-Wee Golf Course and The Links at City Park may be reduced or waived by the city manager to set and establish rates for golf subscriptions and for temporary off season, non-peak day, promotional golf package, junior and senior, and individual birthday play. The purpose of any rate adjustment shall be to assure maximum use at rates competitive with other area golf courses during periods of decreased play and to encourage the use of the courses and golf carts.

2. That this ordinance shall take effect on July 1, 2013.

ADOPTED by the Council of the City of Portsmouth, Virginia at a meeting held on May 14, 2013.

Teste:

City Clerk

AN ORDINANCE TO AMEND SECTION 27-7 OF CHAPTER 27 AND APPENDIX A OF THE CODE OF THE CITY OF PORTSMOUTH, VIRGINIA (2006) TO ESTABLISH A FEE FOR A CONCEALED HANDGUN PERMIT.

BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That Section 27-7 of the Code of the City of Portsmouth, Virginia (2006) be amended by the adoption of new subsection (11) to read as follows:

Sec. 27-7. Fees; police services and documents.

Fees as set forth in Appendix A to this Code are established for the following police administrative services and documents:

- (11) Concealed handgun permit.

2. That Appendix A of the Code of the City of Portsmouth, Virginia (2006) is amended to establish a police administrative fee to process a concealed handgun permit as follows:

CHAPTER 27. POLICE

<i>Code</i>	<i>Sec.</i>	<i>Description</i>	<i>Fee</i>
	27-7(11)	Concealed handgun permit	\$35.00

3. That this ordinance shall take effect on July 1, 2013.

ADOPTED by the Council of the City of Portsmouth, Virginia at a meeting held on May 14, 2013.

Teste:

City Clerk

AN ORDINANCE TO AMEND SECTION 19-150(1) OF CHAPTER 19 AND APPENDIX A OF THE CODE OF THE CITY OF PORTSMOUTH, VIRGINIA (2006) TO ESTABLISH OR MODIFY ADMISSION FEES FOR THE CHILDREN'S MUSEUM OF VIRGINIA.

BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That Section 19-150(1) of the Code of the City of Portsmouth, Virginia (2006) be amended and reordained to read as follows:

Sec. 19-150. Museum admission fees.

The daily fees as set out in Appendix A to this Code shall be charged for admission to city museums for the following:

- (1) Children's Museum of Virginia:
 - a. Regular admission
Children less than two years of age
Children 2 to 17 years of age
Adults
Military with ID, seniors (62 years of age and older), AAA members
 - b. Group: Portsmouth Public Schools students.
 - c. Reserved.
 - d. Group: Per person, self-guided tour.
 - e. Additional fees:
With either Focus Program or Planetarium Program.
With both Focus Program and Planetarium Program.

2. That the fees set out in Appendix A of the Code of the City of Portsmouth, Virginia (2006) for Section 19-150(1) are amended as follows:

CHAPTER 19. LIBRARIES AND MUSEUMS

<i>Code Section</i>	<i>Description</i>	<i>Fee</i>
19-150	Museum admission fees:	
19-150(1)	Museum daily admission for Children's Museum of Virginia:	
19-150(1)a.	Regular admission Children less than two years of age	None

	Children 2 to 17 years of age	\$10.00
	Adults	11.00
	Military with ID, seniors (62 years of age and older), AAA members	10.00
19-150(1)b.	Group: Portsmouth Public Schools Students	None
19-150(1)d.	Group: Per person, self-guided tour.	7.00
19-150(1)e.	Additional fees: With either Focus Program or Planetarium Program. With both Focus Program and Planetarium Program	1.00 2.00

3. That this ordinance shall take effect on July 1, 2013.

ADOPTED by the Council of the City of Portsmouth, Virginia at a meeting held on May 14, 2013.

Teste:

City Clerk

AN ORDINANCE TO AMEND AND RE-ENACT ORDINANCE NO. 2012-17 TO IMPOSE AND LEVY TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014, ON REAL ESTATE, TANGIBLE PERSONAL PROPERTY, PRIVATELY-OWNED PLEASURE BOATS, PRIVATELY-OWNED CAMPING TRAILERS AND MOTOR HOMES, AND MACHINERY AND TOOLS WITHIN THE CITY OF PORTSMOUTH, VIRGINIA, FOR THE PURPOSE OF RAISING REVENUE FOR THE SUPPORT OF GOVERNMENTAL OPERATIONS AND THE PUBLIC FREE SCHOOLS AND TO PAY PRINCIPAL AND INTEREST ON THE PUBLIC DEBT.

BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That Ordinance No. 2012-17 is re-enacted to impose and levy taxes for the fiscal year beginning July 1, 2013 and ending June 30, 2014, on real estate, tangible personal property, privately-owned pleasure boats, privately-owned camping trailers and motor homes, and machinery and tools within the City of Portsmouth, Virginia, for the purpose of raising revenue for the support of governmental operations and the public free schools and to pay principal and interest on the public debt.
2. That this ordinance shall take effect on July 1, 2013.

ADOPTED by the Council of the City of Portsmouth, Virginia, at a meeting held on May 14, 2013.

Teste:

City Clerk

GLOSSARY

ACCRUAL BASIS: regardless of the timing of the related cash flows, this is an accounting method recognizing the financial effect of transactions, events, and interfund activities upon occurrence.
AMORTIZATION: the process of periodically transferring the acquisition cost of an intangible asset to an expense account.
APPROPRIATION: to incur obligations for specific purposes, an expenditure authorization granted by the City Council. Appropriations are usually limited to an amount, purpose and time.
ASSET: property owned by the City of Portsmouth.
AUDIT: the review of financial statements to assess their fairness and adherence to generally accepted accounting principals.
BALANCED BUDGET: A government's budget is balanced when revenues equal expenditures. City Code requires that City Council adopt a balanced budget for each ensuing budget year.
BEHAVIORAL HEALTHCARE SERVICES FUND: a special revenue fund used to account for the operations of the Behavioral Healthcare Services Program. Received revenues pay for client service administrative functions and contracts.
BONDS: a general obligation bond is a common type of municipal bond that is secured by a local government's pledge to use legally available resources, including tax revenues, to repay bond holders.
BUDGET: a financial plan for a specific period of time (i.e., fiscal year) matching all planned revenues with various municipal services. The City of Portsmouth prepares an Annual Operating Budget and a Capital Improvement Program. (CIP)
BUDGET FOR OUTCOMES: having a budgeting process align with strategic-planning outcomes and performance assessments.
BUDGET STABILIZATION: The use of savings to stabilize cyclical fluctuations in the budget.
CAPITAL: a financial investment creating equity.
CAPITAL EXPENDITURES: the money expended to buy, improve or maintain an asset. It must be for physical objects like equipment, infrastructure or buildings.

GLOSSARY

CAPITAL IMPROVEMENT PROGRAM (CIP): a capital projects fund, accounted for in the Capital Improvements Fund, scheduling the financing and construction of major municipal facilities, roads, schools, buildings and water and sewer lines, as well as ongoing infrastructure maintenance. This program is linked directly to the City Council policies, plans and goals.

CAPITAL OUTLAY: the purchase or construction of a capital asset. This is essentially the exchange of one asset for another. It also represents an asset exchange that can be spent (cash) for an asset that cannot be spent resulting in a net decrease in current financial resources for the governmental fund types.

CAPITAL PROJECTS FUND: a fund to account for financial resources to be used for the acquisition or construction of major facilities (other than those financed by proprietary funds).

CAPITAL RESERVE: money that is built up by a municipality that can be used for large capital expenditures.

CEMETERY FUND: a permanent fund used to account for the sale of cemetery lots, perpetual care payments, donations, and legacies for the care of cemetery lots.

CHARGES FOR SERVICES: City fees charged to the government services users such as recreation fees, court cost, judicial cost, public safety cost, public works cost, community development cost, and library fines.

CHART OF ACCOUNTS: an account list used by the City of Portsmouth to record its financial transactions.

CITY GARAGE FUND: an internal service fund used to account for the City's general rolling equipment and operating cost distributed amongst the various departments and funds using the equipment.

COMMUNITY DEVELOPMENT FUND: pursuant to the provisions of the 1974 Housing and Community Development Act, including CDBG, HOME, and ESG, a capital projects fund used to account for the implementation of various capital project programs.

COMPONENT UNIT: a legally separate organization in which the primary government's elected officials are financially accountable. In addition, component units can be other organizations when excluded from the primary government causes the reporting entity's financial statements to be misleading or incomplete.

GLOSSARY

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): a financial report encompassing all funds and governmental component units. The CAFR should contain (a) the basic financial statements and required supplemental information, (b) combining statements, and (c) individual fund statements as needed. The CAFR should also contain introductory information, schedules to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

GLOSSARY

COMPREHENSIVE SERVICES FUND: a special revenue fund used to account for At Risk Youth operational programs.
CONTINGENCY: fund included in the budget for the purpose of providing a means to supplement minor fiscal year unexpected cost.
CONTRACTUAL SERVICES: outside source services acquired on a fee or fixed time contract basis.
DEBT SERVICES: principal and interest payments for the City debt incurred in acquiring capital outlay or constructing municipal facilities.
DEPARTMENT: a major City administrative division having overall management responsibility for an operation or a group of related operations within a functional area.
DEPRECIATION: allocation of the cost of a long-term asset to operations during its expected useful life.
DIRECT COST: costs specifically associated with a service, product, or department and are clearly identifiable with a particular function.
DONATIONS FUND: a contribution account made by the public for various specified activities such as museum and art centers activities.
ECONOMIC DEVELOPMENT: the sustained concerted effort of policy makers and the community to promote the standard of living and economic health in the city.
ENCUMBRANCES: commitments related to unperformed contracts for goods or services.
ENTERPRISE FUND: proprietary fund used to report activities where fees are charged to external users for goods or services. Includes the Public Utilities Fund, Golf Fund, Waste Management Fund, Port Facilities and Economic Development Fund.
ENTITY: anything having its own separate identity such as a town.
EQUITY: the City's financial interest in its operations.
ESTIMATED REVENUES: the amount of the revenue estimated to be accrued during a fiscal year.
EXPENDITURES: a decrease in net financial resources under the current financial resource measurement model.
FICA: see <i>Social Security Tax</i> .

GLOSSARY

FIDUCIARY FUNDS: funds used to account for the assets held in trust by the government for the benefit of individuals or other entities.

FINES AND FORFEITURES: revenues generated for violations of local government ordinances. Example includes fines remitted to the City by the courts for violation of City ordinances, or fines collected by the City Treasurer for violations of City parking regulations.

FISCAL YEAR: the twelve-month period of the budgetary year. The fiscal year for the City begins July 1st and ends June 30th.

FRINGE BENEFITS: job-related benefits for employees as part of their total compensation such as disability income, employee allowances, employer's FICA portion, retirement, and insurance (health, life and dental).

FUND: a fiscal and accounting entity with self-balancing accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: the difference between assets and liabilities reported in a governmental fund.

GENERAL FUND: one of five governmental fund types typically serving as the government's chief operating fund. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL PROPERTY TAXES: taxes on real and personal properties, both tangible and intangible. They include current real property, public service corp. real property, delinquent real property, current personal property, public service corp. personal property, boat personal property, delinquent personal property, machine and tool taxes, penalties, interest, and other charges, interest (no penalties), and current/delinquent PPTRA-state.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): accounting standards developed and applied by professional accountants

GOLF FUND: an enterprise fund used to account for the operations of the City's golf courses. This operation includes Bide-a-Wee, the Links at City Park, Sleepy Hole, and Suffolk golf courses.

GOVERNMENTAL FUND TYPES: used to account for tax-supported activities. Includes the General Fund, Special Revenue Funds, Capital Project Funds and Permanent Funds.

GRANT: an endowment provided by a governmental unit or other type organization. It aids or supports a particular governmental function or program.

GLOSSARY

GRANT FUNDS: a special revenue fund used to account for Federal, State and other grants.

HEALTH INSURANCE FUND: an internal service fund providing the necessary money to pay employee and retire health insurance claims and for future claim fund accumulation.

INDIRECT COST: costs not specifically associated with a given service program, or department, consequently associated with a particular functional category.

INFORMATION TECHNOLOGY FUND: an internal service fund used to account for the City's general computer and office automation equipment, and operating cost are allocated to various departments and other agencies using the equipment.

INTANGIBLE ASSETS: assets that lack a physical substance, such as goodwill, patent copyrights, and computer software.

INTEREST: the fee charged for the use of money.

INTERFUND TRANSFERS: an asset flow between primary government funds excluding equivalent asset flows in return or remuneration.

INTERGOVERNMENTAL REVENUES: revenues from the state, federal government, and other governmental sources.

INTERNAL SERVICE FUND: a proprietary fund type reporting activities where goods or services are provided to other primary government funds, departments, or agencies and component units or to other governments on a cost -reimbursement basis. Included the City Garage, Health Insurance Fund, Information Technology Fund, School Board Risk Management and Insurance Fund, School Repographics Fund, and Risk Management an Insurance Fund.

INVESTMENT INCOME: interest earned

LAW LIBRARY FUND: a special revenue fund used to account for the Public Law Library operations, maintenance and book purchases.

LIABILITIES: the City's debts or obligations.

LONG-TERM LIABILITY: City debts due more than a year in the future.

MEDICARE TAX: a tax levied on City employees and the City to provide medical care for the employee and the employee's spouse after each has reached age 65.

MISSION: a broad and purposeful function statement about an agency's goals and objectives.

GLOSSARY

MODIFIED ACCRUAL BASIS: a basis of accounting in which (a) when revenue becomes available and measurable, they are recognized in the accounting period and (b) when a funds liability is incurred, expenditures, if measurable, are recognized in the accounting period. This excludes immature general long-term debt interest, and similar accrued obligations recognized when due.

NET ASSETS: the difference between assets and liabilities reported in entity-wide financial statements and proprietary fund financial statements.

ORDINANCE: a formal legislative statute or regulation adopted by City Council having force and effect of law within the City boundaries.

OTHER FINANCING SOURCE: to avoid distorting revenue trends, an increase in current financial resources reported separately from revenues. The use of this category is governed by GAAP. Examples would include bond proceeds, transfers, and payments in lieu of taxes.

OTHER FINANCING USES: to avoid distorting expenditure trends, a decrease in current financial resources reported separately from expenditures. The use of this category is governed by GAAP.

OTHER LOCAL TAXES: established within the State Code, a tax the Commonwealth allows localities to use. Examples are the sales tax, business licenses, local vehicle registration fees and cigarette taxes, etc.

OTHER POST EMPLOYMENT BENEFITS (OPEB): benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

PARKING AUTHORITY: a component unit used to account for resources to operate and maintain off-street parking facilities and parking meters.

PENSION TRUST FUND: a fiduciary fund type used to account for the resources held in trust for members and beneficiaries of a defined benefit pension plan.

PERFORMANCE MEASUREMENTS: commonly used term for service effort and accomplishment reporting.

PERMANENT FUND: a fiduciary fund type used to report resources legally restricted to earnings alone, and not principal. The fund may be used for purposes supporting the reporting of the governments programs.

PERSONAL PROPERTY TAX RELIEF ACT (PPTRA): state paid portion of personal property taxes.

PORT FACILITIES AND ECONOMIC DEVELOPMENT FUND: an enterprise fund used to account for the Universal Maritime operations marine terminal and the Virginia Port Authority's lease-purchase of land.

PRINCIPAL: the amount shown on the face of a note.

PRIVATE SECTOR: the business sector.

PROPRIETARY FUND TYPES: funds focusing upon the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two proprietary fund types: enterprises funds and internal service funds.

PUBLIC SECTOR: the government sector.

PUBLIC SERVICE CORPORATION: publicly owned corporations such as water and sewer.

PUBLIC UTILITY FUND: an enterprise fund used to account for the operation of the City's water and sewer system. Through user charges, this operation is designed to be self-supporting.

REAL PROPERTY: assets such as land, land environments, buildings, and other structures attached to the land.

REALIZATION PRINCIPAL: the concept that revenue occurs when goods or services, merchandise, or other assets are exchanged for cash or claims to cash.

RECOVERED COST: reimbursed cost.

RETAIL BUSINESS: a business that sells directly to individual consumers.

RISK MANAGEMENT AND INSURANCE: an internal service fund providing the necessary moneys to defend and pay self-insured public liability claims and claims arising from the operation of the City government. It establishes funding for insurance policy deductibles and accumulates for unpaid claims.

SALVAGE VALUE: an estimate of the amount that could be received by selling or disposing of an asset at the end of its useful life.

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0101 City Council					
100-10-100-1000-000000-000 City Council					
501000	Sal-Full-time	163,001	163,000	263,000	163,000
501200	Accrued Payroll	627	0	0	0
510099	Sal-Allow for Salary Savings	0	-8,150	-8,150	0
511100	Bene-FICA	11,673	12,473	12,473	12,473
511115	Bene-Health Insurance	15,368	26,881	26,881	21,123
511120	Bene-Dental Insurance	180	180	180	80
511125	Bene-VRS Life Insurance	457	454	454	1,942
511145	Bene-Retirement PSRS	24,094	27,083	27,083	30,858
511166	Bene-Allowance for Vacancy Sav	0	-646	-646	0
521005	Contractual-Code Suppl & Index	7,758	10,000	10,000	10,000
531999	Supp-Other	9,328	9,000	9,000	9,000
542020	Tele-Telephone Cellular	971	1,400	1,400	1,400
555210	Travel	6,732	25,425	25,425	25,425
555228	Purchase Card	103	0	0	0
555300	Mtgs-City Council	20,080	25,500	25,500	25,500
555305	Mtgs-Council Special Events	3,165	7,000	7,000	7,000
559090	Civ Orgs-US Conf of Mayors	12,242	12,500	12,500	12,500
559900	Contingency-Other Operating	0	3,000	3,000	3,000
620102	Motor Pool Charges	55	0	0	0
630101	Risk Management Charges	5,120	5,145	5,145	5,196
100-10-100-1000-000000-000 City		280,954	320,245	420,245	328,497
0101 City Council		280,954	320,245	420,245	328,497
0102 City Clerk					
100-10-101-1010-000000-000 City Clerk					
501000	Sal-Full-time	182,779	185,661	185,661	185,663
501200	Accrued Payroll	868	0	0	0
510099	Sal-Allow for Salary Savings	0	-8,783	-8,783	0
511100	Bene-FICA	12,895	13,438	13,438	14,204
511115	Bene-Health Insurance	29,020	29,342	29,342	33,032
511120	Bene-Dental Insurance	156	156	156	132
511125	Bene-VRS Life Insurance	492	491	491	2,210
511140	Bene-Retirement VRS	23,274	23,274	23,274	15,355
511145	Bene-Retirement PSRS	10,551	10,211	10,211	11,356
511166	Bene-Allowance for Vacancy Sav	0	-698	-698	0
531914	Supp-Office and Printing	4,420	9,877	9,877	9,877
536110	Dues-Memberships	430	465	465	465
542020	Tele-Telephone Cellular	0	650	650	650
554010	Advertising	8,584	10,550	10,550	10,550
555100	Training	2,375	2,204	2,204	2,204
555210	Travel	2,917	6,060	6,060	6,060
555228	Purchase Card	466	0	0	0
610101	Computer Service Charges	19,047	22,728	22,728	20,052
610102	Telecommunications Charges	6,821	4,555	4,555	5,234
620102	Motor Pool Charges	271	0	0	0
630101	Risk Management Charges	2,926	2,940	2,940	2,969
100-10-101-1010-000000-000 City Clerk		308,291	313,121	313,121	320,013
0102 City Clerk		308,291	313,121	313,121	320,013
0103 City Manager					
100-10-102-1020-000000-000 City Manager					
501000	Sal-Full-time	424,445	573,881	573,881	496,608

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0103 City Manager					
100-10-102-1020-000000-000 City Manager					
501100	Sal-Part-time	0	5,200	5,200	60,004
501200	Accrued Payroll	3,644	0	0	0
510001	Allow-Automotive	9,600	9,600	9,600	9,600
510003	Allow-Deferred Compensation	14,206	17,200	17,200	0
510006	Allow-Other	3,600	3,600	3,600	0
510099	Sal-Allow for Salary Savings	0	-24,745	-24,745	-24,831
511100	Bene-FICA	27,676	37,360	37,360	35,845
511115	Bene-Health Insurance	20,003	44,508	44,508	35,275
511120	Bene-Dental Insurance	222	252	252	120
511125	Bene-VRS Life Insurance	1,177	1,529	1,529	4,124
511140	Bene-Retirement VRS	55,726	72,351	72,351	28,665
511145	Bene-Retirement PSRS	62,967	62,170	62,170	71,749
511166	Bene-Allowance for Vacancy Sav	0	-1,741	-1,741	-1,929
521905	Contractual-Other	6,865	45,569	25,566	40,000
522115	Maint-Office Equipment	0	100	100	100
531914	Supp-Office and Printing	22	10,884	10,884	10,884
531921	Supp-Sympathy Flowers	3,659	0	0	0
531922	Supp-Productions	0	10,000	10,000	2,500
531999	Supp-Other	6,401	3,550	3,550	13,000
535100	Books and Publications	-350	3,000	3,000	1,000
536110	Dues-Memberships	19,366	9,600	9,600	20,000
542010	Tele-Telephone	0	300	300	300
542020	Tele-Telephone Cellular	6	6,044	6,044	0
555100	Training	0	2,040	2,040	2,040
555210	Travel	3,429	10,250	10,250	10,000
555228	Purchase Card	149	0	0	0
555399	Mtgs-Other	24,002	23,650	43,653	24,000
610101	Computer Service Charges	12,866	30,119	30,119	16,606
610102	Telecommunications Charges	8,919	5,603	5,603	7,773
630101	Risk Management Charges	4,388	4,410	4,410	5,196
100-10-102-1020-000000-000 City		712,990	966,284	966,284	868,629
0103 City Manager		712,990	966,284	966,284	868,629
0104 Management and Legislative Affairs					
100-10-102-1021-000000-000 Management and Legislative Affairs					
501000	Sal-Full-time	98,429	140,074	140,074	141,007
501200	Accrued Payroll	1,060	0	0	0
510099	Sal-Allow for Salary Savings	0	-6,794	-6,794	-7,051
511100	Bene-FICA	7,200	10,394	10,394	10,787
511115	Bene-Health Insurance	10,483	18,577	18,577	16,101
511120	Bene-Dental Insurance	28	12	12	12
511125	Bene-VRS Life Insurance	265	380	380	1,678
511140	Bene-Retirement VRS	11,481	18,004	18,004	11,661
511166	Bene-Allowance for Vacancy Sav	0	-538	-538	-624
521905	Contractual-Other	105,176	87,840	87,840	87,840
531914	Supp-Office and Printing	441	3,462	3,462	3,462
535100	Books and Publications	0	530	530	530
536110	Dues-Memberships	515	954	954	954
542020	Tele-Telephone Cellular	588	1,261	1,261	1,261
555100	Training	1,441	3,290	3,290	3,290
555210	Travel	0	1,020	1,020	1,020
555228	Purchase Card	3,710	0	0	0
556125	Civ Orgs-Va Institute Of Govt	0	10,000	10,000	10,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0104 Management and Legislative Affairs					
100-10-102-1021-000000-000 Management and Legislative Affairs					
556140	Civ Orgs-Hampton Rds Partnersh	15,210	21,028	21,028	21,028
556141	Civ Orgs-Virginia Municipal Lg	27,180	27,239	27,239	28,342
556142	Civ Orgs-VA First Cities Coal	24,828	24,829	24,829	24,829
559040	General Assembly Expenses	14,427	25,330	25,330	25,330
610101	Computer Service Charges	13,959	14,299	14,299	15,099
610102	Telecommunications Charges	1,887	1,651	1,651	1,995
630101	Risk Management Charges	1,463	1,470	1,470	1,485
	100-10-102-1021-000000-000	339,771	404,312	404,312	400,036
	0104 Management and Legislative	339,771	404,312	404,312	400,036
0105 Registrar					
100-10-103-1030-000000-000 General Registrar					
501000	Sal-Full-time	186,134	188,550	188,550	194,071
501100	Sal-Part-time	119,322	180,417	180,417	160,417
501200	Accrued Payroll	10,137	0	0	0
510000	Sal-Overtime	788	0	0	0
510012	Allow-Other Supplements	17,982	17,982	17,982	17,982
510099	Sal-Allow for Salary Savings	0	-8,750	-8,750	0
511100	Bene-FICA	21,399	13,645	13,645	16,222
511115	Bene-Health Insurance	17,412	26,197	26,197	19,816
511120	Bene-Dental Insurance	180	216	216	80
511125	Bene-VRS Life Insurance	550	499	499	2,028
511140	Bene-Retirement VRS	26,018	23,636	23,636	17,537
511145	Bene-Retirement PSRS	3,840	3,118	3,118	0
511166	Bene-Allowance for Vacancy Sav	0	-706	-706	0
521009	Contractual-Electoral Board	1,638	0	0	0
521918	Contractual-Security	0	1,247	1,247	0
522115	Maint-Office Equipment	24,067	16,723	16,723	16,723
523145	Rentals-Land and Buildings	9,450	9,450	9,450	8,100
523999	Rentals-Other	3,553	2,486	2,486	2,486
531914	Supp-Office and Printing	45,870	68,000	68,000	60,000
536110	Dues-Memberships	295	275	275	275
542020	Tele-Telephone Cellular	57	0	0	0
554010	Advertising	1,136	2,000	2,000	1,000
555100	Training	896	1,010	1,010	1,010
555210	Travel	2,976	2,550	2,550	2,550
610101	Computer Service Charges	14,581	6,899	6,899	23,591
610102	Telecommunications Charges	2,824	2,477	2,477	2,992
620101	Garage Equip Rental Charges	3,996	5,775	5,775	5,775
630101	Risk Management Charges	3,860	3,879	3,879	3,918
	100-10-103-1030-000000-000 General	518,961	567,575	567,575	556,573
	0105 Registrar	518,961	567,575	567,575	556,573
0106 City Attorney					
100-10-104-1040-000000-000 City Attorney					
501000	Sal-Full-time	859,831	901,455	901,455	913,124
501100	Sal-Part-time	44,693	0	0	71,971
501200	Accrued Payroll	-3,102	0	0	0
510001	Allow-Automotive	3,000	9,600	9,600	3,000
510006	Allow-Other	7,320	15,344	15,344	16,320
510099	Sal-Allow for Salary Savings	0	-42,863	-42,863	-45,658
511100	Bene-FICA	63,324	60,083	60,083	64,259

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0106 City Attorney					
100-10-104-1040-000000-000 City Attorney					
511115	Bene-Health Insurance	61,252	65,047	65,047	95,775
511120	Bene-Dental Insurance	356	324	324	320
511125	Bene-VRS Life Insurance	2,273	2,373	2,373	10,903
511140	Bene-Retirement VRS	107,548	112,260	112,260	75,763
511145	Bene-Retirement PSRS	26,242	24,817	24,817	30,247
511166	Bene-Allowance for Vacancy Sav	0	-3,124	-3,124	-3,680
521014	Contractual-Legal	742,614	95,788	95,788	95,788
521902	Contractual-Equalization Board	1,200	1,277	1,277	1,277
521905	Contractual-Other	22,079	74,672	74,672	74,672
531914	Supp-Office and Printing	370	1,515	1,515	1,515
531999	Supp-Other	6,942	4,485	4,485	4,485
535100	Books and Publications	7,391	6,061	6,061	6,061
536110	Dues-Memberships	2,915	4,040	4,040	4,040
542020	Tele-Telephone Cellular	562	656	656	656
554010	Advertising	0	480	480	480
555100	Training	4,928	9,091	9,091	9,091
555210	Travel	2,254	2,020	2,020	2,020
555228	Purchase Card	31	0	0	0
555399	Mtgs-Other	720	3,030	3,030	3,030
610101	Computer Service Charges	24,416	14,342	14,342	21,203
610102	Telecommunications Charges	5,790	4,982	4,982	6,062
630101	Risk Management Charges	8,045	8,084	8,084	8,165
	100-10-104-1040-000000-000 City	2,002,994	1,375,839	1,375,839	1,470,889
	0106 City Attorney	2,002,994	1,375,839	1,375,839	1,470,889
0107 Human Resource Management					
100-10-105-1050-000000-000 Human Resource Management					
501000	Sal-Full-time	343,598	467,424	437,424	482,230
501100	Sal-Part-time	28,902	11,253	41,253	11,253
501200	Accrued Payroll	2,611	0	0	0
510099	Sal-Allow for Salary Savings	0	-22,573	-22,573	-27,613
511100	Bene-FICA	26,426	32,587	32,587	36,090
511110	Bene-Flexible Benefits	22,964	0	0	0
511115	Bene-Health Insurance	19,638	36,628	36,628	50,961
511120	Bene-Dental Insurance	126	108	108	120
511125	Bene-VRS Life Insurance	869	1,212	1,212	5,739
511140	Bene-Retirement VRS	39,635	55,721	55,721	39,882
511145	Bene-Retirement PSRS	8,525	8,161	8,161	8,959
511160	Tuition Assistance	0	0	0	50,000
511166	Bene-Allowance for Vacancy Sav	0	-1,690	-1,690	-2,012
521008	Contractual-EAP	14,678	20,000	20,000	20,000
521304	Contractual-Drug Testing	44,563	42,033	42,033	42,033
521602	Contractual-Fit for Duty	0	10,000	10,000	10,000
521905	Contractual-Other	175,731	203,400	403,400	203,400
522115	Maint-Office Equipment	0	300	300	300
531902	Supp-Awards	17,104	24,000	24,000	24,000
531914	Supp-Office and Printing	5,561	7,527	7,527	7,527
531999	Supp-Other	177	7,500	7,500	7,500
535100	Books and Publications	0	400	400	400
536110	Dues-Memberships	1,420	1,000	1,000	1,000
542020	Tele-Telephone Cellular	0	1,101	1,101	1,101
554010	Advertising	13,688	48,000	48,000	48,000
555100	Training	1,008	6,500	6,500	6,500

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0107 Human Resource Management					
100-10-105-1050-000000-000 Human Resource Management					
555110	Training-Personnel Sponsored	1,100	11,000	11,000	11,000
555210	Travel	494	2,000	2,000	2,000
555228	Purchase Card	7	0	0	0
610101	Computer Service Charges	72,932	75,747	75,747	76,535
610102	Telecommunications Charges	5,415	4,271	4,271	5,376
630101	Risk Management Charges	7,041	7,075	7,075	7,890
100-10-105-1050-000000-000 Human		854,213	1,060,685	1,260,685	1,130,171
0107 Human Resource Management		854,213	1,060,685	1,260,685	1,130,171
0108 Civil Service Commission					
100-10-105-1051-000000-000 Civil Service Commission					
521905	Contractual-Other	20,536	65,600	65,600	75,600
521914	Contractual-Temp Work	0	3,000	3,000	3,000
531914	Supp-Office and Printing	767	1,280	1,280	1,780
554010	Advertising	11,742	11,600	11,600	11,600
555210	Travel	0	5,200	5,200	5,200
100-10-105-1051-000000-000 Civil		33,046	86,680	86,680	97,180
0108 Civil Service Commission		33,046	86,680	86,680	97,180
0109 Commissioner of the Revenue					
100-10-106-1060-000000-000 Commissioner of the Revenue					
501000	Sal-Full-time	670,116	711,210	711,210	774,657
501100	Sal-Part-time	157,158	72,800	72,800	72,800
501200	Accrued Payroll	5,534	0	0	0
510012	Allow-Other Supplements	31,070	34,392	34,392	34,391
510099	Sal-Allow for Salary Savings	0	-32,030	-32,030	0
511100	Bene-FICA	60,692	48,813	48,813	55,987
511115	Bene-Health Insurance	87,110	124,069	124,069	136,131
511120	Bene-Dental Insurance	494	504	504	464
511125	Bene-VRS Life Insurance	1,915	1,899	1,899	8,710
511140	Bene-Retirement VRS	87,016	86,463	86,463	60,525
511166	Bene-Allowance for Vacancy Sav	0	-2,543	-2,543	0
521905	Contractual-Other	27,087	30,000	30,000	50,000
522115	Maint-Office Equipment	93	200	200	1,500
523999	Rentals-Other	0	3,783	3,783	3,783
531001	Supp-Postage	11,683	10,000	10,000	20,000
531914	Supp-Office and Printing	18,169	30,000	30,000	30,000
531999	Supp-Other	5,807	6,000	6,000	26,000
533010	Noncap-Equipment	54	10,000	10,000	20,000
535100	Books and Publications	1,044	2,000	2,000	5,000
536110	Dues-Memberships	2,910	2,500	2,500	3,000
542010	Tele-Telephone	4,538	6,000	6,000	6,000
542020	Tele-Telephone Cellular	1,837	2,000	2,000	2,000
555100	Training	7,764	7,500	7,500	15,000
555210	Travel	12,087	10,000	10,000	18,000
559055	DMV Select-Expenses	5,082	0	0	0
599055	DMV Select	0	50,000	50,000	55,300
610101	Computer Service Charges	162,126	168,478	168,478	192,407
610102	Telecommunications Charges	15,681	12,698	12,698	15,816
620101	Garage Equip Rental Charges	12,000	14,439	14,439	14,439
620102	Motor Pool Charges	1,337	0	0	0
630101	Risk Management Charges	19,201	19,294	19,294	23,205

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0109 Commissioner of the Revenue					
100-10-106-1060-000000-000		1,409,605	1,430,469	1,430,469	1,645,115
0109 Commissioner of the Revenue		1,409,605	1,430,469	1,430,469	1,645,115
0110 City Assessor					
100-10-107-1070-000000-000 City Assessor					
501000	Sal-Full-time	342,119	409,511	409,511	418,428
501100	Sal-Part-time	21,174	0	0	0
501200	Accrued Payroll	2,720	0	0	0
510099	Sal-Allow for Salary Savings	0	-19,505	-19,505	0
511100	Bene-FICA	26,360	29,842	29,842	32,008
511115	Bene-Health Insurance	42,908	57,048	57,048	55,091
511120	Bene-Dental Insurance	240	252	252	196
511125	Bene-VRS Life Insurance	938	1,094	1,094	4,979
511140	Bene-Retirement VRS	44,363	51,688	51,688	34,604
511145	Bene-Retirement PSRS	36,968	37,272	37,272	42,659
511166	Bene-Allowance for Vacancy Sav	0	-1,547	-1,547	0
521905	Contractual-Other	3,636	0	0	0
531914	Supp-Office and Printing	9,950	3,500	3,500	3,500
531999	Supp-Other	2,530	5,100	5,100	5,100
533010	Noncap-Equipment	0	10,000	10,000	10,000
535100	Books and Publications	1,876	2,500	2,500	2,500
536110	Dues-Memberships	3,649	3,000	3,000	9,500
554010	Advertising	571	261	261	800
555100	Training	5,743	10,000	10,000	10,000
555210	Travel	4,813	3,500	3,500	3,500
610101	Computer Service Charges	146,405	151,634	151,634	159,024
610102	Telecommunications Charges	5,989	5,986	5,986	6,897
620101	Garage Equip Rental Charges	18,000	28,879	28,879	28,879
630101	Risk Management Charges	13,272	13,336	13,336	13,477
100-10-107-1070-000000-000 City		734,222	803,351	803,351	841,142
0110 City Assessor		734,222	803,351	803,351	841,142
0111 City Treasurer					
100-10-108-1080-000000-000 City Treasurer					
501000	Sal-Full-time	792,439	854,729	854,729	863,242
501100	Sal-Part-time	22,104	20,924	20,924	26,072
501200	Accrued Payroll	4,819	0	0	0
510012	Allow-Other Supplements	97,060	94,786	94,786	91,692
510099	Sal-Allow for Salary Savings	0	-36,343	-36,343	0
511100	Bene-FICA	65,734	59,696	59,696	70,529
511115	Bene-Health Insurance	108,644	134,629	134,629	143,985
511120	Bene-Dental Insurance	867	864	864	744
511125	Bene-VRS Life Insurance	2,436	2,186	2,186	11,055
511140	Bene-Retirement VRS	113,289	100,862	100,862	76,808
511166	Bene-Allowance for Vacancy Sav	0	-3,097	-3,097	0
521006	Contractual-Collection Svcs	33,219	15,000	15,000	20,000
521905	Contractual-Other	0	1	1	1
522115	Maint-Office Equipment	1,062	900	900	3,060
531001	Supp-Postage	102,805	120,000	120,000	120,000
531101	Supp-Dog Licenses	623	569	569	700
531905	Supp-Cigarette Stamps	20,606	21,000	21,000	21,000
531914	Supp-Office and Printing	39,650	37,000	37,000	37,000
531999	Supp-Other	6,387	10,000	10,000	10,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0111 City Treasurer					
100-10-108-1080-000000-000 City Treasurer					
533010	Noncap-Equipment	1,379	5,000	5,000	10,000
535100	Books and Publications	167	300	300	300
536110	Dues-Memberships	1,475	1,000	1,000	1,000
542010	Tele-Telephone	6,285	8,000	8,000	8,000
542020	Tele-Telephone Cellular	390	1,000	1,000	1,000
554010	Advertising	1,736	2,800	2,800	3,500
555100	Training	4,660	3,500	3,500	4,500
555205	Travel-Mileage	1,810	1,000	1,000	1,500
555210	Travel	2,103	1,500	1,500	1,500
610101	Computer Service Charges	287,276	286,861	286,861	330,276
610102	Telecommunications Charges	19,104	14,975	14,975	18,892
630101	Risk Management Charges	18,285	18,373	18,373	17,816
100-10-108-1080-000000-000 City		1,756,414	1,778,015	1,778,015	1,894,172
0111 City Treasurer		1,756,414	1,778,015	1,778,015	1,894,172
0112 Finance and Budget					
100-10-109-1090-000000-000 Finance					
501000	Sal-Full-time	885,077	1,017,871	902,871	1,088,070
501200	Accrued Payroll	2,991	0	0	0
510099	Sal-Allow for Salary Savings	0	-55,175	-55,175	-49,660
511100	Bene-FICA	64,430	80,073	80,073	82,460
511115	Bene-Health Insurance	80,904	125,033	125,033	113,362
511120	Bene-Dental Insurance	578	540	540	440
511125	Bene-VRS Life Insurance	2,108	2,656	2,656	12,949
511140	Bene-Retirement VRS	98,252	124,208	124,208	89,982
511145	Bene-Retirement PSRS	43,223	22,434	22,434	19,370
511166	Bene-Allowance for Vacancy Sav	0	-4,340	-4,340	-4,275
521002	Contractual-Auditing	130,100	132,263	132,263	137,570
521010	Contractual-Financial Adviser	3,504	15,000	15,000	15,000
521905	Contractual-Other	98,051	43,522	153,522	50,000
521914	Contractual-Temp Work	17,460	0	0	0
531914	Supp-Office and Printing	13,573	10,000	15,000	15,000
531999	Supp-Other	0	1,000	1,000	1,000
535100	Books and Publications	293	1,800	1,800	1,800
536110	Dues-Memberships	2,507	3,000	3,000	3,000
542020	Tele-Telephone Cellular	0	800	800	800
555100	Training	4,498	4,700	4,700	5,700
555205	Travel-Mileage	21	100	100	100
555210	Travel	2,228	4,500	4,500	5,000
610101	Computer Service Charges	261,943	240,363	240,363	270,240
610102	Telecommunications Charges	14,486	13,101	13,101	15,646
620102	Motor Pool Charges	285	0	0	0
630101	Risk Management Charges	16,437	16,516	16,516	15,947
100-10-109-1090-000000-000 Finance		1,742,949	1,799,965	1,799,965	1,889,501
0112 Finance and Budget		1,742,949	1,799,965	1,799,965	1,889,501
0113 Finance and Budget - Procurement					
100-10-110-1100-000000-000 Procurement					
501000	Sal-Full-time	220,864	224,340	224,340	236,263
501200	Accrued Payroll	1,616	0	0	0
510099	Sal-Allow for Salary Savings	0	-10,612	-10,612	-9,825
511100	Bene-FICA	16,425	16,237	16,237	18,074

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0113 Finance and Budget - Procurement					
100-10-110-1100-000000-000 Procurement					
511115	Bene-Health Insurance	22,439	24,280	24,280	31,265
511120	Bene-Dental Insurance	144	180	180	52
511125	Bene-VRS Life Insurance	594	594	594	2,811
511140	Bene-Retirement VRS	28,122	28,122	28,122	19,539
511145	Bene-Retirement PSRS	0	10,482	10,482	0
511166	Bene-Allowance for Vacancy Sav	0	-842	-842	-869
521016	Contractual-Postal Permits	1,705	1,617	1,617	1,617
521905	Contractual-Other	0	0	0	50,000
522115	Maint-Office Equipment	18,591	10,000	10,000	10,000
523999	Rentals-Other	56,754	43,000	43,000	43,000
531001	Supp-Postage	464,362	626,883	626,883	626,883
531914	Supp-Office and Printing	1,136	1,000	1,000	1,000
531999	Supp-Other	29,011	20,000	20,000	20,000
610101	Computer Service Charges	71,522	64,910	64,910	49,557
610102	Telecommunications Charges	4,618	3,472	3,472	4,456
620101	Garage Equip Rental Charges	4,500	5,775	5,775	5,775
620102	Motor Pool Charges	168	0	0	0
630101	Risk Management Charges	7,279	7,315	7,315	7,390
	100-10-110-1100-000000-000	949,850	1,076,753	1,076,753	1,116,988
	0113 Finance and Budget -	949,850	1,076,753	1,076,753	1,116,988
0117 Marketing and Communications					
100-10-102-1022-000000-000 Marketing and Communications					
501000	Sal-Full-time	442,865	535,739	435,739	439,232
501100	Sal-Part-time	47,870	48,829	48,829	48,829
501200	Accrued Payroll	3,510	0	0	0
510099	Sal-Allow for Salary Savings	0	-28,265	-28,265	-21,962
511100	Bene-FICA	36,945	42,716	42,716	33,600
511115	Bene-Health Insurance	25,132	33,889	33,889	34,860
511120	Bene-Dental Insurance	186	180	180	160
511125	Bene-VRS Life Insurance	1,163	1,563	1,563	5,226
511140	Bene-Retirement VRS	55,020	73,989	73,989	36,325
511145	Bene-Retirement PSRS	24,300	23,658	23,658	26,605
511166	Bene-Allowance for Vacancy Sav	0	-2,213	-2,213	-1,910
521903	Contractual-Freelance	6,124	8,000	0	8,000
521905	Contractual-Other	147,974	122,699	230,699	222,699
522110	Maint-Equipment	10,786	16,000	16,000	16,000
531914	Supp-Office and Printing	35,619	30,713	30,713	30,713
531918	Supp-Video	1,900	0	0	0
536110	Dues-Memberships	5,740	5,500	5,500	5,500
542020	Tele-Telephone Cellular	0	2,400	2,400	2,400
554040	Advertising-Co-Op	9,012	10,000	10,000	10,000
554206	Marketing-Economic Dev	115,000	115,000	115,000	115,000
554208	Marketing-Museums	130,200	130,000	130,000	130,000
554209	Marketing-Attractions	48,757	40,000	40,000	40,000
554299	Marketing-Other	286,381	305,756	305,756	305,756
555205	Travel-Mileage	0	4,500	0	4,500
555210	Travel	2,961	8,741	13,241	8,741
556124	Civ Orgs-UMOJA	33,472	31,000	31,000	31,000
610101	Computer Service Charges	13,724	16,122	16,122	15,649
610102	Telecommunications Charges	3,247	2,563	2,563	3,225
620101	Garage Equip Rental Charges	3,996	5,775	5,775	5,775
620102	Motor Pool Charges	3,120	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0117 Marketing and Communications					
100-10-102-1022-000000-000 Marketing and Communications					
630101	Risk Management Charges	5,814	5,843	5,843	8,870
850102	Cap-Equipment Communications	66,091	75,000	75,000	75,000
100-10-102-1022-000000-000 Marketing		1,566,907	1,665,697	1,665,697	1,639,793
0117 Marketing and Communications		1,566,907	1,665,697	1,665,697	1,639,793
0120 City Auditor					
100-10-100-1015-000000-000 City Auditor					
501000	Sal-Full-time	0	0	0	90,000
511100	Bene-FICA	0	0	0	6,885
511115	Bene-Health Insurance	0	0	0	10,263
511120	Bene-Dental Insurance	0	0	0	36
511125	Bene-VRS Life Insurance	0	0	0	1,071
511140	Bene-Retirement VRS	0	0	0	7,443
531914	Supp-Office and Printing	0	0	0	1,000
536110	Dues-Memberships	0	0	0	1,000
555100	Training	0	0	0	2,000
555210	Travel	0	0	0	2,000
100-10-100-1015-000000-000 City		0	0	0	121,698
0120 City Auditor		0	0	0	121,698
0201 Non-Departmental					
100-10-114-1143-000000-000 Non-Departmental					
501000	Sal-Full-time	0	0	0	1,613,282
510099	Sal-Allow for Salary Savings	0	-22,500	-22,500	0
511115	Bene-Health Insurance	491,496	491,496	491,496	1,725,485
511125	Bene-VRS Life Insurance	-18	134,464	134,464	0
511130	Bene-Unemployment	71,663	95,000	95,000	95,000
511145	Bene-Retirement PSRS	23,022	22,641	22,641	25,184
511155	Bene-Retiree Gratuity Life Ins	227,345	150,000	150,000	150,000
521305	Contractual-Jail Per Diem	3,553,860	3,924,630	3,989,806	4,275,063
521905	Contractual-Other	9,004	0	0	0
541080	Util-Water Hydrant Chgs	298,440	298,440	298,440	298,440
542010	Tele-Telephone	507,989	621,500	621,500	621,500
542020	Tele-Telephone Cellular	73,278	180,000	180,000	180,000
555105	Training-Department Head	0	10,000	10,000	10,000
555228	Purchase Card	100,836	0	0	0
555310	Contingency-Public Health Dept	0	0	100,473	0
555405	RETIREE BONUS	612,840	0	0	0
555410	Line of Duty for Public Safety	134,339	295,000	295,000	295,000
556103	Civ Orgs-Eastern VA Med School	45,000	45,000	45,000	45,000
556106	Civ Orgs-HR Planning District	183,894	183,757	183,757	183,757
556108	Civ Orgs-Sports Hall of Fame	550,000	350,000	350,000	850,000
556112	Civ Orgs-Milit/Fed Fac Allianc	49,257	49,257	49,257	49,257
556114	Civ Orgs-Comm. Health Center	76,198	76,198	76,198	76,198
556119	Civ Orgs-Portsmouth Partnersh	25,000	25,000	25,000	25,000
556130	Civ Orgs-Natl League Cities	8,743	7,816	7,816	7,816
558132	PA-Hospitalization of Indigent	0	10,000	10,000	10,000
560100	Sr Citizen Tax Relief	1,982,641	2,500,000	2,500,000	2,000,000
560110	Business Retention	73,750	0	0	0
560130	Outside Agency-CCDI	0	0	161,792	0
560135	Enterprise Zone Rebates	0	0	0	40,000
560200	State Aid Budget Reductions	1,123,481	1,124,384	1,124,384	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0201 Non-Departmental					
100-10-114-1143-000000-000 Non-Departmental					
560300	Emergency Drought Funding-Golf	0	50,000	50,000	50,000
560600	Recreation Initiatives	58,152	0	0	0
590000	Bad Debt Expense	-69,401	0	0	0
610101	Computer Service Charges	29,164	30,146	30,146	43,583
610102	Telecommunications Charges	9,622	15,297	15,297	11,801
620102	Motor Pool Charges	4,066	0	0	0
620103	Garage Contractual Charges	0	3,851	3,851	3,851
630101	Risk Management Charges	904,544	908,929	908,929	918,426
	100-10-114-1143-000000-000	11,158,205	11,580,306	11,907,747	13,603,643
	0201 Non-Departmental	11,158,205	11,580,306	11,907,747	13,603,643
0202 Transfers and Contingencies					
100-10-114-1141-000000-000 Contingencies					
559900	Contingency-Other Operating	8,664	477,231	477,231	390,497
980950	Trans to Public Schools Oper	49,571,413	48,871,532	53,771,532	47,300,000
990300	Trans to CIP Fund	2,495,000	0	300,000	4,516,039
990305	Transfer to Courts Cap Reserve	1,818,803	0	0	0
990400	Trans to BHS Fund	365,988	595,731	595,731	692,413
990410	Trans to Social Services Fund	5,042,639	4,772,167	4,772,167	4,772,167
990415	Trans to Community Services	911,667	2,764,093	2,764,093	1,529,079
990425	Trans to Grants Fund	3,593	0	0	0
990430	Trans to Donations Fund	0	47,000	47,000	0
990435	Trans to Willett Hall Fund	2,683	0	0	92,812
990720	Trans to Golf Fund	611,460	1,116,739	1,116,739	1,271,332
990740	Trans to Waste Management Fund	0	0	0	280,000
990750	Trans to Parking Authority	124,238	261,475	261,475	64,397
	100-10-114-1141-000000-000	60,956,148	58,905,968	64,105,968	60,908,736
	0202 Transfers and Contingencies	60,956,148	58,905,968	64,105,968	60,908,736
0203 Public Transportation					
100-10-112-1120-000000-000 Public Transportation					
556109	Civ Orgs-HRT	1,677,597	2,773,549	2,773,549	3,047,838
	100-10-112-1120-000000-000 Public	1,677,597	2,773,549	2,773,549	3,047,838
	0203 Public Transportation	1,677,597	2,773,549	2,773,549	3,047,838
0204 Debt Service					
100-10-114-1140-000000-000 Debt Service					
710100	DS-Bond Principal	7,446,233	7,751,658	7,751,658	10,068,559
710110	DS-VPSA Principal	576,149	985,540	985,540	996,009
710120	DS-BHS Bldg Principal	0	145,000	145,000	150,000
710130	DS-Lease Purchase Principal	476,812	0	0	0
710140	DS-Literary Loan Principal	375,000	250,000	250,000	250,000
710160	DS-QZAB Principal	601,985	52,897	52,897	52,897
710170	DS-Human Svcs Bldg Principal	599,140	651,713	651,713	708,899
720100	DS-Bond Interest	10,485,986	9,819,935	9,819,935	10,439,396
720110	DS-VPSA Interest	317,101	296,211	296,211	274,241
720120	DS-BHS Bldg Interest	181,291	178,392	178,392	172,492
720130	DS-Lease Purchase Interest	5,838	0	0	0
720140	DS-Literary Loan Interest	37,500	30,000	30,000	25,000
720150	DS-Note Payable Interest	711,100	1,621,100	1,621,100	1,621,100
720160	DS-Human Svcs Bldg Interest	982,709	907,895	907,895	826,515

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0204 Debt Service					
100-10-114-1140-000000-000 Debt Service					
770100 DS-Cost of Issuance	293,291	250,000	250,000	0	
770101 Fiscal Charges	14,338	7,500	7,500	15,000	
790100 DS-Pymt to Escrow Agent	33,175,221	0	0	0	
100-10-114-1140-000000-000 Debt	56,279,695	22,947,841	22,947,841	25,600,108	
0204 Debt Service	56,279,695	22,947,841	22,947,841	25,600,108	

0205 Support to Civic & Cultural Organizations

100-10-114-1142-000000-000 Support to Civic Orgs

521905 Contractual-Other	-2,900	0	0	0
556115 Civ Orgs-Community Concerts	14,000	0	0	0
556117 Civ Orgs-Portsmouth Homeless	24,030	24,030	24,030	24,030
556118 Civ Orgs-Museum & Fine Arts	37,500	77,858	77,858	125,000
556127 Civ Orgs-Virginia Arts Fest	12,108	0	0	0
556128 Civ Orgs-Virginia Symphony	10,000	0	0	0
556129 Civ Orgs-WHRO	1,184	0	0	0
556131 Civ Orgs-Food Bank	10,680	10,680	10,680	10,680
556132 Civ Orgs-Friends of the J&D Ct	23,140	23,140	23,140	23,140
556135 Civ Orgs-American Red Cross	21,360	14,240	14,240	15,000
556138 Civ Orgs-Tidewater Winds	1,750	0	0	0
556144 Civ Orgs-CHKD	0	0	0	15,000
556145 Civ Orgs-HER Shelter	39,160	39,160	39,160	39,160
556146 Civ Orgs-Parc	92,916	92,916	92,916	92,916
556147 Civ Orgs-Flag Associates	2,500	2,500	2,500	2,500
556154 Oasis Shelter	17,000	17,000	17,000	17,000
556155 Civ Orgs-National Night Out	0	1,500	1,500	1,500
556156 Civ Orgs-Westmoreland Athletics	5,000	5,000	5,000	5,000
556157 Civ Orgs-Portsmouth Schools	10,000	10,000	10,000	10,000
556158 Civ Orgs-Starbase Victory	10,000	10,000	10,000	10,000
556159 Civ Orgs - Planning Council for the Healing Place	0	0	0	25,000
100-10-114-1142-000000-000 Support	329,428	328,024	328,024	415,926
0205 Support to Civic & Cultural	329,428	328,024	328,024	415,926

0301 Circuit Court Judges

100-15-200-2000-000000-000 Circuit Court Judges

501000 Sal-Full-time	366,241	368,781	368,781	364,570
501200 Accrued Payroll	1,751	0	0	0
510099 Sal-Allow for Salary Savings	0	-17,571	-17,571	0
511100 Bene-FICA	26,159	26,883	26,883	27,889
511115 Bene-Health Insurance	50,521	57,744	57,744	49,775
511120 Bene-Dental Insurance	222	168	168	196
511125 Bene-VRS Life Insurance	983	983	983	4,339
511140 Bene-Retirement VRS	44,212	44,242	44,242	30,149
511145 Bene-Retirement PSRS	0	49,018	49,018	0
511166 Bene-Allowance for Vacancy Sav	0	-1,394	-1,394	0
522115 Maint-Office Equipment	0	1,050	1,050	1,050
523999 Rentals-Other	8,450	10,508	10,508	5,650
524110 Repairs-Office Equipment	421	525	525	525
531001 Supp-Postage	720	1,000	1,000	1,000
531914 Supp-Office and Printing	12,190	11,000	11,000	11,000
533020 Noncap-Furniture	0	2,180	2,180	1,000
535100 Books and Publications	7,606	10,000	10,000	13,389

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0301 Circuit Court Judges					
100-15-200-2000-000000-000	Circuit Court Judges				
536110	Dues-Memberships	475	500	500	3,149
555100	Training	6,605	7,000	7,000	7,000
555210	Travel	10,312	14,311	14,311	14,311
610101	Computer Service Charges	5,369	5,601	5,601	6,315
610102	Telecommunications Charges	6,352	25,820	25,820	7,237
630101	Risk Management Charges	5,851	5,879	5,879	6,445
100-15-200-2000-000000-000	Circuit	554,440	624,228	624,228	554,989
0301 Circuit Court Judges		554,440	624,228	624,228	554,989

0302 Circuit Court Clerk

100-15-201-2010-000000-000	Circuit Court Clerk				
501000	Sal-Full-time	849,791	873,965	848,582	870,517
501100	Sal-Part-time	0	0	25,383	25,000
501200	Accrued Payroll	3,253	0	0	0
510012	Allow-Other Supplements	36,463	37,000	37,000	39,282
510099	Sal-Allow for Salary Savings	0	-41,593	-41,593	0
511100	Bene-FICA	61,943	62,302	62,302	67,731
511115	Bene-Health Insurance	139,035	162,047	162,047	153,638
511120	Bene-Dental Insurance	734	756	756	580
511125	Bene-VRS Life Insurance	2,407	2,326	2,326	10,761
511140	Bene-Retirement VRS	109,173	105,433	105,433	74,789
511145	Bene-Retirement PSRS	57,802	52,853	52,853	56,306
511166	Bene-Allowance for Vacancy Sav	0	-3,237	-3,237	0
521302	Contractual-Court-Apptd Attnys	948	1,227	1,227	1,227
521306	Contractual-Jurors	48,187	50,000	50,000	50,000
521905	Contractual-Other	28,818	40,000	40,000	106,000
522130	Maint-Security System	306	400	400	400
531001	Supp-Postage	6,248	9,516	9,516	9,516
531914	Supp-Office and Printing	16,648	26,610	26,610	26,610
535100	Books and Publications	728	1,000	1,000	1,000
536110	Dues-Memberships	630	1,119	1,119	1,119
542010	Tele-Telephone	4,252	6,000	6,000	6,000
555210	Travel	3,375	4,202	4,202	4,602
610101	Computer Service Charges	25,121	25,959	25,959	34,306
610102	Telecommunications Charges	4,747	25,999	25,999	6,866
630101	Risk Management Charges	17,553	17,638	17,638	19,115
100-15-201-2010-000000-000	Circuit	1,418,160	1,461,522	1,461,522	1,565,365
0302 Circuit Court Clerk		1,418,160	1,461,522	1,461,522	1,565,365

0303 Magistrate

100-15-202-2020-000000-000	Magistrate				
522115	Maint-Office Equipment	0	501	501	501
523999	Rentals-Other	0	1,785	1,785	1,785
524110	Repairs-Office Equipment	0	430	430	430
531914	Supp-Office and Printing	223	300	300	300
531999	Supp-Other	1,470	537	537	537
535100	Books and Publications	747	856	856	856
536110	Dues-Memberships	175	200	200	200
542010	Tele-Telephone	0	105	105	105
542020	Tele-Telephone Cellular	549	525	525	525
610101	Computer Service Charges	4,160	4,292	4,292	5,423
610102	Telecommunications Charges	738	596	596	1,081

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0303 Magistrate					
100-15-202-2020-000000-000		8,061	10,127	10,127	11,743
	0303 Magistrate	8,061	10,127	10,127	11,743
0304 General District Court					
100-15-203-2030-000000-000 General District Court					
521302	Contractual-Court-Appld Attnys	4,950	2,081	2,081	2,081
521307	Contractual-Public Defendr Fee	2,213	6,242	6,242	6,242
521707	Contractual-Laundry	50	103	103	103
522115	Maint-Office Equipment	2,802	3,772	3,772	3,772
523180	Rentals-Copier	10,973	11,757	11,757	11,757
531914	Supp-Office and Printing	4,416	4,607	4,607	4,607
531920	Supp-Wearing Apparel	0	1,103	1,103	1,103
535100	Books and Publications	2,009	2,594	2,594	2,594
536110	Dues-Memberships	1,320	1,551	1,551	1,551
542010	Tele-Telephone	0	105	105	105
542020	Tele-Telephone Cellular	0	735	735	735
555210	Travel	3,879	6,407	6,407	6,407
610101	Computer Service Charges	2,561	2,652	2,652	2,800
610102	Telecommunications Charges	5,919	27,922	27,922	7,048
100-15-203-2030-000000-000 General		41,092	71,631	71,631	50,905
	0304 General District Court	41,092	71,631	71,631	50,905
0305 Juvenile And Domestic Relations Court					
100-15-204-2040-000000-000 Juvenile and Dom Relations Crt					
521905	Contractual-Other	2,666	3,200	3,200	3,200
522115	Maint-Office Equipment	1,236	2,200	2,200	2,200
523999	Rentals-Other	2,916	3,800	3,800	3,800
524110	Repairs-Office Equipment	0	275	275	275
531914	Supp-Office and Printing	1,375	1,500	1,500	1,500
531920	Supp-Wearing Apparel	0	275	275	275
535100	Books and Publications	220	275	275	275
536110	Dues-Memberships	1,025	1,300	1,300	1,300
555210	Travel	2,280	7,500	7,500	7,500
610102	Telecommunications Charges	7,594	27,798	27,798	9,638
100-15-204-2040-000000-000 Juvenile		19,312	48,123	48,123	29,963
	0305 Juvenile And Domestic Relations	19,312	48,123	48,123	29,963
0306 Juvenile Court Services					
100-15-205-2050-000000-000 Juvenile Court Services					
521303	Contractual-Detention Home	673,930	775,743	775,743	775,743
521919	Contractual-Outreach Program	69,048	118,622	118,622	118,622
521920	Contractual-Juvenile Home	175,352	282,056	282,056	282,056
535100	Books and Publications	158	362	362	362
536110	Dues-Memberships	0	130	130	130
610102	Telecommunications Charges	3,621	21,743	21,743	3,978
100-15-205-2050-000000-000 Juvenile		922,109	1,198,656	1,198,656	1,180,891
	0306 Juvenile Court Services	922,109	1,198,656	1,198,656	1,180,891
0307 Commonwealth Attorney					
100-15-206-2060-000000-000 Commonwealth Attorney					
501000	Sal-Full-time	1,404,703	1,584,983	1,532,883	1,718,238
501100	Sal-Part-time	46,226	32,405	44,405	40,064

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0307 Commonwealth Attorney					
<u>100-15-206-2060-000000-000 Commonwealth Attorney</u>					
501200	Accrued Payroll	7,156	0	0	0
510012	Allow-Other Supplements	367,957	367,970	387,970	484,252
510099	Sal-Allow for Salary Savings	0	-66,708	-66,708	0
511100	Bene-FICA	131,350	103,519	103,519	149,128
511115	Bene-Health Insurance	165,886	202,556	202,556	207,257
511120	Bene-Dental Insurance	949	888	888	876
511125	Bene-VRS Life Insurance	4,848	3,843	3,843	23,452
511140	Bene-Retirement VRS	210,171	165,026	165,026	162,988
511166	Bene-Allowance for Vacancy Sav	0	-5,371	-5,371	0
521301	Contractual-Court Reporter Fee	1,613	0	20,100	5,000
521905	Contractual-Other	3,566	3,030	3,030	9,000
522115	Maint-Office Equipment	1,648	5,500	5,500	1,500
523999	Rentals-Other	7,001	11,000	11,000	8,500
531001	Supp-Postage	5,932	5,100	5,100	3,500
531914	Supp-Office and Printing	20,562	15,000	15,000	20,000
531999	Supp-Other	1,018	0	0	0
533010	Noncap-Equipment	0	7,000	7,000	16,000
535100	Books and Publications	12,907	10,000	10,000	15,000
536110	Dues-Memberships	945	7,350	7,350	8,250
542020	Tele-Telephone Cellular	3,433	3,600	3,600	3,600
555215	Travel-Witnesses	554	1,580	1,580	2,000
555228	Purchase Card	7,400	0	0	0
610101	Computer Service Charges	39,374	40,446	40,446	52,095
610102	Telecommunications Charges	4,876	25,859	25,859	9,944
620101	Garage Equip Rental Charges	4,500	9,626	9,626	9,626
630101	Risk Management Charges	29,756	29,900	29,900	30,207
	100-15-206-2060-000000-000	2,484,332	2,564,102	2,564,102	2,980,477
	0307 Commonwealth Attorney	2,484,332	2,564,102	2,564,102	2,980,477

0308 Sheriff

<u>100-15-207-2070-000000-000 Sheriff</u>					
501000	Sal-Full-time	5,715,657	6,357,344	6,357,344	6,543,854
501100	Sal-Part-time	0	0	0	4,500
501200	Accrued Payroll	42,588	0	0	0
510000	Sal-Overtime	14,232	117,663	117,663	117,663
510002	Allow-Clothing	138	1,200	1,200	0
510006	Allow-Other	132,303	141,022	141,022	141,022
510012	Allow-Other Supplements	302,774	394,480	394,480	405,683
511100	Bene-FICA	443,312	421,661	421,661	540,682
511115	Bene-Health Insurance	779,075	1,029,321	1,029,321	1,109,840
511120	Bene-Dental Insurance	4,872	4,764	4,764	4,740
511125	Bene-VRS Life Insurance	16,809	24,565	24,565	84,234
511140	Bene-Retirement VRS	758,904	804,360	804,360	585,384
511145	Bene-Retirement PSRS	0	8,556	8,556	9,571
521205	Contractual-Pest Control	15,864	5,700	5,700	5,700
521214	Contractual-Trash Remov Other	6,408	12,878	12,878	13,650
521707	Contractual-Laundry	109,591	109,594	109,594	113,978
521905	Contractual-Other	1,131,807	1,169,293	1,169,293	1,216,065
522110	Maint-Equipment	6,825	6,324	6,324	6,324
522115	Maint-Office Equipment	8,753	10,534	10,534	10,534
522125	Maint-Radio	32,213	53,128	53,128	53,128
524110	Repairs-Office Equipment	0	1,957	1,957	1,957
531001	Supp-Postage	9,638	9,639	9,639	9,639

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0308 Sheriff					
100-15-207-2070-000000-000 Sheriff					
531103	Supp-Weapons and Ammunition	14,884	22,277	22,277	22,277
531302	Supp-Inmate Hygiene	8,410	8,802	8,802	8,802
531303	Supp-Prison Unif Bed Towels	14,866	14,923	14,923	14,923
531501	Supp-Classification and Intake	11,978	11,978	11,978	11,978
531701	Supp-Custodial	28,559	29,216	29,216	29,216
531907	Supp-Food and Provisions	637,823	579,194	579,194	602,362
531910	Supp-Kitchen Equipment	8,419	9,982	9,982	9,982
531912	Supp-Library	1,003	2,015	2,015	2,015
531914	Supp-Office and Printing	38,505	40,054	40,054	40,054
531917	Supp-Uniforms	65,865	35,616	35,616	35,616
531999	Supp-Other	7,483	89,853	89,853	89,853
536110	Dues-Memberships	1,387	2,543	2,543	2,543
542010	Tele-Telephone	28,935	44,127	44,127	44,127
555100	Training	8,776	9,157	9,157	9,157
555210	Travel	0	2,105	2,105	2,105
555228	Purchase Card	9,482	0	0	0
555420	Indigent Burial	0	7,000	7,000	7,000
559050	Parking Fees	5,460	35,442	35,442	35,442
610101	Computer Service Charges	79,582	82,884	82,884	64,608
610102	Telecommunications Charges	28,597	42,995	42,995	31,545
620101	Garage Equip Rental Charges	701,374	537,165	537,165	537,165
630101	Risk Management Charges	403,556	405,512	405,512	414,123
100-15-207-2070-000000-000 Sheriff		11,636,707	12,696,823	12,696,823	12,993,041
0308 Sheriff		11,636,707	12,696,823	12,696,823	12,993,041
0401 Police Department					
100-20-300-3000-000000-000 Chief of Police					
501000	Sal-Full-time	13,616,312	15,467,564	15,449,564	15,344,773
501100	Sal-Part-time	98,799	105,384	105,384	105,384
501200	Accrued Payroll	80,727	0	0	0
510000	Sal-Overtime	16,565	6,000	6,000	6,000
510002	Allow-Clothing	37,226	40,200	40,200	41,400
510004	Allow-Education	57,740	53,498	53,498	68,500
510006	Allow-Other	0	10,400	10,400	0
510008	Allow-Field Training Officer	13,769	25,990	25,990	15,000
510010	Allow-Master Police Officer	42,782	42,015	42,015	37,500
510012	Allow-Other Supplements	15,544	19,800	19,800	18,900
510013	Sal-Overtime Court	401,662	450,360	450,360	450,360
510014	Sal-Overtime City Other Agen	84,755	150,000	150,000	150,000
510015	Sal-Overtime Special Events	82,009	143,874	143,874	143,874
510016	Sal-Overtime DEA Spec Ass	20,472	10,609	10,609	10,609
510017	Sal-Overtime FBI	0	21,218	21,218	21,218
510018	Sal-Overtime Harbor Ctr	54,092	60,000	60,000	60,000
510019	Sal-Overtime Police Off	986,317	571,112	571,112	571,112
510020	Sal-Overtime ATF	5,343	13,000	13,000	13,000
510099	Sal-Allow for Salary Savings	0	-834,032	-834,032	-769,422
511100	Bene-FICA	940,811	1,165,331	1,165,331	1,020,779
511115	Bene-Health Insurance	1,745,525	2,208,173	2,208,173	2,259,509
511120	Bene-Dental Insurance	9,792	9,876	9,876	8,412
511125	Bene-VRS Life Insurance	36,849	40,938	40,938	182,211
511140	Bene-Retirement VRS	1,285,582	1,498,744	1,498,744	1,051,351
511145	Bene-Retirement PSRS	137,637	136,431	136,431	156,045
511150	Bene-Retirement FPRS	6,412,640	6,428,381	6,428,381	7,093,960

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0401 Police Department					
<u>100-20-300-3000-000000-000 Chief of Police</u>					
511166	Bene-Allowance for Vacancy Sav	0	-60,337	-60,337	-71,084
511199	Bene-Adjust	0	80,341	80,341	0
521601	Contractual-Coroner	1,280	4,098	4,098	4,098
521603	Contractual-Medical Expenses	0	2,170	2,170	2,170
521905	Contractual-Other	102,825	153,025	171,025	203,025
522115	Maint-Office Equipment	2,215	46,602	46,602	46,602
523999	Rentals-Other	0	27,482	27,482	27,482
524110	Repairs-Office Equipment	0	840	840	840
524999	Repairs-Other	0	11,968	11,968	11,968
531103	Supp-Weapons and Ammunition	0	62,380	62,380	62,380
531601	Supp-Laboratory	0	45,900	45,900	45,900
531914	Supp-Office and Printing	1,592	52,188	52,188	52,188
531917	Supp-Uniforms	0	169,405	169,405	190,405
531999	Supp-Other	17,689	66,134	66,134	66,134
535100	Books and Publications	80	3,780	3,780	3,780
536110	Dues-Memberships	1,555	3,152	3,152	3,152
542010	Tele-Telephone	48,472	71,972	71,972	111,704
542020	Tele-Telephone Cellular	47,811	49,000	49,000	59,920
555100	Training	60,282	128,996	128,996	134,996
555205	Travel-Mileage	109	5,673	5,673	5,673
555210	Travel	1,493	8,482	8,482	8,482
555228	Purchase Card	133	0	0	0
559025	Intake-Standup Costs	565	84,000	84,000	84,000
610101	Computer Service Charges	377,081	393,508	393,508	346,687
610102	Telecommunications Charges	212,085	154,741	154,741	183,585
620101	Garage Equip Rental Charges	2,200,695	2,176,009	2,176,009	2,176,009
630101	Risk Management Charges	1,404,022	1,410,826	1,410,826	1,439,077
100-20-300-3000-000000-000 Chief of		30,662,935	32,997,201	32,997,201	33,259,648
<u>100-20-300-3000-100020-129 Pol-Grants</u>					
555205	Travel-Mileage	20	0	0	0
555210	Travel	111	0	0	0
100-20-300-3000-100020-129		131	0	0	0
<u>100-20-300-3000-100020-130 Pol-Crime Analysis</u>					
522115	Maint-Office Equipment	6,084	0	0	0
100-20-300-3000-100020-130		6,084	0	0	0
<u>100-20-300-3000-100020-131 Pol-Technical Svcs</u>					
522115	Maint-Office Equipment	10,838	0	0	0
524999	Repairs-Other	1,722	0	0	0
531914	Supp-Office and Printing	1,040	0	0	0
531999	Supp-Other	5,599	0	0	0
100-20-300-3000-100020-131		19,199	0	0	0
<u>100-20-300-3000-100035-000 Chief of Police</u>					
559025	Intake-Standup Costs	19,426	0	0	0
100-20-300-3000-100035-000 Chief of		19,426	0	0	0
<u>100-20-300-3000-100035-100 Pol-Public Affairs</u>					
555210	Travel	684	0	0	0
100-20-300-3000-100035-100		684	0	0	0
<u>100-20-300-3000-100035-101 Pol-Office Mgr</u>					
521905	Contractual-Other	1,615	0	0	0
524999	Repairs-Other	150	0	0	0
531914	Supp-Office and Printing	2,273	0	0	0
531999	Supp-Other	975	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0401 Police Department					
	100-20-300-3000-100035-101 Pol-Office Mgr				
536110	Dues-Memberships	220	0	0	0
555100	Training	5,669	0	0	0
555205	Travel-Mileage	21	0	0	0
555210	Travel	55	0	0	0
	100-20-300-3000-100035-101	10,978	0	0	0
	100-20-300-3000-100035-102 Pol-Professional Stds				
521905	Contractual-Other	214	0	0	0
531914	Supp-Office and Printing	1,822	0	0	0
531917	Supp-Uniforms	418	0	0	0
531999	Supp-Other	853	0	0	0
555100	Training	3,535	0	0	0
555210	Travel	49	0	0	0
	100-20-300-3000-100035-102	6,891	0	0	0
	100-20-300-3001-000000-000 Operations Spt Bureau				
510000	Sal-Overtime	17,461	0	0	0
511100	Bene-FICA	22,554	0	0	0
511115	Bene-Health Insurance	58,106	0	0	0
511120	Bene-Dental Insurance	346	0	0	0
511125	Bene-VRS Life Insurance	780	0	0	0
511140	Bene-Retirement VRS	27,403	0	0	0
531999	Supp-Other	320	0	0	0
535100	Books and Publications	129	0	0	0
536110	Dues-Memberships	120	0	0	0
	100-20-300-3001-000000-000	127,220	0	0	0
	100-20-300-3001-100000-103 Pol-Special Ops Unit				
521905	Contractual-Other	4,011	0	0	0
524999	Repairs-Other	1,610	0	0	0
531914	Supp-Office and Printing	1,176	0	0	0
531917	Supp-Uniforms	21,090	0	0	0
531999	Supp-Other	6,108	0	0	0
555210	Travel	456	0	0	0
	100-20-300-3001-100000-103	34,451	0	0	0
	100-20-300-3001-100000-104 Pol-Tactical Response				
522115	Maint-Office Equipment	1,500	0	0	0
531914	Supp-Office and Printing	233	0	0	0
531917	Supp-Uniforms	24,995	0	0	0
531999	Supp-Other	430	0	0	0
555100	Training	3,555	0	0	0
555210	Travel	483	0	0	0
	100-20-300-3001-100000-104	31,196	0	0	0
	100-20-300-3001-100000-105 Pol-K-9/Mounted Patrol				
530102	K9 Supp/Maint	13,250	11,900	11,900	13,900
530103	Mounted Patrol Supp/Maint	115	21,565	21,565	19,565
	100-20-300-3001-100000-105	13,365	33,465	33,465	33,465
	100-20-300-3001-100000-106 Pol-Special Events & Emer Pre				
531914	Supp-Office and Printing	317	0	0	0
	100-20-300-3001-100000-106	317	0	0	0
	100-20-300-3001-100000-107 Pol-Selective Traffic Enforc				
531914	Supp-Office and Printing	89	0	0	0
531917	Supp-Uniforms	595	0	0	0
535100	Books and Publications	76	0	0	0
555210	Travel	51	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0401 Police Department					
	100-20-300-3001-100000-107	811	0	0	0
100-20-300-3001-100000-110 Pol-Special Investigations					
521905	Contractual-Other	1,313	0	0	0
530100	Confidential Funds	19,789	29,237	29,237	29,237
531914	Supp-Office and Printing	1,168	0	0	0
531999	Supp-Other	519	0	0	0
535100	Books and Publications	34	0	0	0
536110	Dues-Memberships	300	0	0	0
555100	Training	4,354	0	0	0
555210	Travel	50	0	0	0
	100-20-300-3001-100000-110	27,527	29,237	29,237	29,237
100-20-300-3001-100000-138 Pol-Mounted Patrol					
530103	Mounted Patrol Supp/Maint	12,847	0	0	0
	100-20-300-3001-100000-138	12,847	0	0	0
100-20-300-3001-100005-112 Pol-Criminal Investigations					
521603	Contractual-Medical Expenses	110	0	0	0
521905	Contractual-Other	2,773	0	0	0
524999	Repairs-Other	170	0	0	0
531601	Supp-Laboratory	32	0	0	0
531914	Supp-Office and Printing	4,376	0	0	0
531999	Supp-Other	372	0	0	0
536110	Dues-Memberships	390	0	0	0
555100	Training	11,265	0	0	0
555205	Travel-Mileage	142	0	0	0
555210	Travel	7,544	0	0	0
	100-20-300-3001-100005-112	27,174	0	0	0
100-20-300-3001-100005-113 Pol-Forensics					
521905	Contractual-Other	806	0	0	0
522115	Maint-Office Equipment	7,883	0	0	0
523999	Rentals-Other	1,275	0	0	0
524999	Repairs-Other	550	0	0	0
531601	Supp-Laboratory	23,367	0	0	0
531914	Supp-Office and Printing	1,948	0	0	0
	100-20-300-3001-100005-113	35,828	0	0	0
100-20-300-3001-100005-116 Pol-School Resource Officers					
555100	Training	100	0	0	0
	100-20-300-3001-100005-116	100	0	0	0
100-20-300-3002-000000-000 Admin & Support Bureau					
531999	Supp-Other	157	0	0	0
	100-20-300-3002-000000-000 Admin &	157	0	0	0
100-20-300-3002-100010-119 Pol-Fiscal Affairs					
521905	Contractual-Other	1,989	0	0	0
522115	Maint-Office Equipment	1,513	0	0	0
523999	Rentals-Other	42,193	0	0	0
531914	Supp-Office and Printing	3,224	0	0	0
531999	Supp-Other	994	0	0	0
536110	Dues-Memberships	225	0	0	0
555210	Travel	81	0	0	0
	100-20-300-3002-100010-119	50,218	0	0	0
100-20-300-3002-100010-120 Pol-Personnel					
531914	Supp-Office and Printing	476	0	0	0
531999	Supp-Other	45	0	0	0
	100-20-300-3002-100010-120	521	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0401 Police Department					
<u>100-20-300-3002-100010-121 Pol-Backgrounds</u>					
521905	Contractual-Other	2,037	0	0	0
523999	Rentals-Other	237	0	0	0
531914	Supp-Office and Printing	20	0	0	0
531999	Supp-Other	224	0	0	0
555210	Travel	72	0	0	0
	100-20-300-3002-100010-121	2,590	0	0	0
<u>100-20-300-3002-100010-122 Pol-Recruiting</u>					
531914	Supp-Office and Printing	821	0	0	0
531999	Supp-Other	1,105	0	0	0
555210	Travel	2,432	0	0	0
	100-20-300-3002-100010-122	4,358	0	0	0
<u>100-20-300-3002-100015-123 Pol-Vehicle Support</u>					
524999	Repairs-Other	4,674	0	0	0
531914	Supp-Office and Printing	222	0	0	0
531999	Supp-Other	495	0	0	0
	100-20-300-3002-100015-123	5,391	0	0	0
<u>100-20-300-3002-100015-124 Pol-Records</u>					
521905	Contractual-Other	1,352	0	0	0
522115	Maint-Office Equipment	468	0	0	0
531914	Supp-Office and Printing	2,761	0	0	0
531999	Supp-Other	41	0	0	0
555100	Training	598	0	0	0
	100-20-300-3002-100015-124	5,220	0	0	0
<u>100-20-300-3002-100015-125 Pol-Property & Evidence</u>					
521905	Contractual-Other	456	0	0	0
531914	Supp-Office and Printing	25,051	0	0	0
531917	Supp-Uniforms	95,246	0	0	0
531999	Supp-Other	16,203	0	0	0
535100	Books and Publications	128	0	0	0
536110	Dues-Memberships	50	0	0	0
542020	Tele-Telephone Cellular	11,374	0	0	0
555100	Training	150	0	0	0
	100-20-300-3002-100015-125	148,658	0	0	0
<u>100-20-300-3002-100015-127 Pol-Court Liason</u>					
531914	Supp-Office and Printing	205	0	0	0
555100	Training	325	0	0	0
	100-20-300-3002-100015-127 Pol-Court	530	0	0	0
<u>100-20-300-3002-100040-118 Pol-Training Unit</u>					
521905	Contractual-Other	40,211	0	0	0
524999	Repairs-Other	12	0	0	0
531103	Supp-Weapons and Ammunition	107,780	0	0	0
531914	Supp-Office and Printing	1,411	0	0	0
531999	Supp-Other	2,926	0	0	0
535100	Books and Publications	50	0	0	0
555100	Training	18,722	0	0	0
	100-20-300-3002-100040-118	171,112	0	0	0
<u>100-20-300-3003-100025-133 Pol-Community Svcs</u>					
521905	Contractual-Other	310	0	0	0
531914	Supp-Office and Printing	209	0	0	0
531999	Supp-Other	32	0	0	0
555100	Training	2,130	0	0	0
	100-20-300-3003-100025-133	2,680	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0401 Police Department					
100-20-300-3003-100025-134 Pol-Crime Prevention					
530101	Crime Prevention Supplies	7,015	15,210	15,210	15,210
	100-20-300-3003-100025-134	7,015	15,210	15,210	15,210
100-20-300-3003-100030-136 Pol-Uniform Patrol					
521905	Contractual-Other	500	0	0	0
531914	Supp-Office and Printing	1,204	0	0	0
531999	Supp-Other	1,864	0	0	0
536110	Dues-Memberships	385	0	0	0
555100	Training	6,533	0	0	0
555210	Travel	84	0	0	0
	100-20-300-3003-100030-136	10,570	0	0	0
100-20-300-3003-100030-137 Pol-Auxiliary					
555100	Training	415	0	0	0
	100-20-300-3003-100030-137	415	0	0	0
100-20-300-3005-100000-108 Pol-Animal Control					
501000	Sal-Full-time	285,684	371,703	371,703	359,291
501100	Sal-Part-time	17,184	0	0	0
510000	Sal-Overtime	0	16,210	16,210	16,210
510099	Sal-Allow for Salary Savings	0	-18,584	-18,584	-17,964
511100	Bene-FICA	0	28,432	28,432	27,485
511115	Bene-Health Insurance	0	96,827	96,827	84,755
511120	Bene-Dental Insurance	0	408	408	280
511125	Bene-VRS Life Insurance	0	1,041	1,041	4,277
511140	Bene-Retirement VRS	0	38,922	38,922	27,012
511145	Bene-Retirement PSRS	10,188	10,931	10,931	13,202
511166	Bene-Allowance for Vacancy Sav	0	-1,474	-1,474	-1,588
521102	Contractual-Humane Society	297,917	325,000	325,000	325,000
531914	Supp-Office and Printing	964	1,848	1,848	1,848
531917	Supp-Uniforms	0	6,859	6,859	6,859
531999	Supp-Other	2,922	6,998	6,998	6,998
555100	Training	600	1,050	1,050	5,345
	100-20-300-3005-100000-108	615,459	886,171	886,171	859,010
	0401 Police Department	32,062,060	33,961,284	33,961,284	34,196,570
0402 E-911					
100-20-300-3004-000000-000 E-911 Communications					
501000	Sal-Full-time	932,776	1,016,117	931,117	953,871
501100	Sal-Part-time	18,705	33,672	33,672	33,672
501200	Accrued Payroll	17,738	0	0	0
510000	Sal-Overtime	35,741	101,411	186,411	101,411
510099	Sal-Allow for Salary Savings	0	-48,845	-48,845	-47,692
511100	Bene-FICA	70,676	74,732	74,732	72,975
511115	Bene-Health Insurance	152,565	205,065	205,065	204,687
511120	Bene-Dental Insurance	994	1,140	1,140	740
511125	Bene-VRS Life Insurance	2,542	2,734	2,734	11,359
511140	Bene-Retirement VRS	105,516	116,205	116,205	78,883
511145	Bene-Retirement PSRS	66,917	59,548	59,548	66,418
511166	Bene-Allowance for Vacancy Sav	0	-3,884	-3,884	-4,215
521917	Contractual-Wireless E-911	0	5,254	5,254	5,254
522115	Maint-Office Equipment	0	36	36	36
523999	Rentals-Other	3,401	3,624	3,624	3,624
524999	Repairs-Other	0	2,339	2,339	2,339
531914	Supp-Office and Printing	1,672	3,872	3,872	3,872

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0402 E-911					
100-20-300-3004-000000-000 E-911 Communications					
531917	Supp-Uniforms	1,607	4,556	4,556	4,556
531999	Supp-Other	1,662	3,050	3,050	3,050
535100	Books and Publications	0	3,276	3,276	3,276
536110	Dues-Memberships	0	251	251	251
555100	Training	1,222	5,508	5,508	5,508
610101	Computer Service Charges	137,311	145,917	145,917	148,170
610102	Telecommunications Charges	321,315	337,138	337,138	328,679
630101	Risk Management Charges	27,340	27,473	27,473	27,765
100-20-300-3004-000000-000 E-911		1,899,699	2,100,189	2,100,189	2,008,489
0402 E-911		1,899,699	2,100,189	2,100,189	2,008,489
0404 Fire, Rescue And Emergency					
100-20-301-3020-000000-000 Fire Rescue and Emergency Svcs					
501000	Sal-Full-time	12,332,255	13,400,966	13,132,966	13,171,012
501100	Sal-Part-time	305,371	205,500	373,500	205,500
501200	Accrued Payroll	73,353	0	0	0
510000	Sal-Overtime	1,426,912	479,778	579,778	559,778
510002	Allow-Clothing	4,962	4,200	4,200	3,000
510004	Allow-Education	47,633	52,003	52,003	56,500
510009	Allow-Master Firefighter	31,960	76,498	76,498	22,500
510011	Allow-Paramedic	11,446	11,201	11,201	12,800
510012	Allow-Other Supplements	17,563	45,300	45,300	44,100
510014	Sal-Overtime City Other Agen	11,455	0	0	0
510018	Sal-Overtime Harbor Ctr	6,215	0	0	0
510021	Sal-Overtime Hazmat	1,621	0	0	0
510022	Sal-Overtime EMS	129,054	0	0	0
510023	Sal-Overtime Willett Hall	7,657	0	0	0
510024	Sal-Overtime Fire Marshall	22,065	0	0	0
510025	Sal-Overtime Training	4,306	0	0	0
510026	Allow-Haz Mat Supplement	24,165	0	0	0
510027	Allow-SCBA Supplement	3,150	0	0	0
510099	Sal-Allow for Salary Savings	0	-733,752	-733,752	-663,679
511100	Bene-FICA	692,305	745,787	745,787	735,723
511115	Bene-Health Insurance	1,424,556	1,924,879	1,924,879	1,723,251
511120	Bene-Dental Insurance	7,439	7,188	7,188	6,656
511125	Bene-VRS Life Insurance	33,688	36,194	36,194	155,470
511140	Bene-Retirement VRS	887,568	1,054,644	1,054,644	724,036
511145	Bene-Retirement PSRS	55,672	45,577	45,577	52,235
511150	Bene-Retirement FPRS	6,928,534	6,934,852	6,934,852	7,801,035
511166	Bene-Allowance for Vacancy Sav	0	-39,189	-39,189	-47,888
511199	Bene-Adjust	0	70,252	70,252	0
521202	Contractual-Disposal Fees	8,244	8,500	8,244	8,500
521905	Contractual-Other	196,418	132,000	182,000	324,166
522110	Maint-Equipment	24,703	30,000	25,000	30,000
522130	Maint-Security System	15,625	4,000	1,200	4,000
524100	Repairs-Buildings and Grounds	981	4,000	3,000	4,000
524999	Repairs-Other	13,397	19,000	15,000	19,000
531102	Supp-Fire	5,720	35,500	10,000	35,500
531103	Supp-Weapons and Ammunition	345	350	350	350
531301	Supp-Beds and Bedding	0	6,000	500	6,000
531602	Supp-Medical	61,391	61,000	61,000	61,000
531701	Supp-Custodial	22,319	12,000	23,000	12,000
531910	Supp-Kitchen Equipment	1,574	1,500	1,500	1,500

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0404 Fire, Rescue And Emergency					
100-20-301-3020-000000-000 Fire Rescue and Emergency Svcs					
531914	Supp-Office and Printing	11,842	17,000	15,000	17,000
531916	Supp-Protective Clothing	10,004	53,460	40,000	53,460
531917	Supp-Uniforms	69,743	65,000	70,000	65,000
531999	Supp-Other	1,943	12,000	4,000	22,000
532120	Mat-Construction	1,351	13,000	2,000	13,000
533010	Noncap-Equipment	2,428	1,000	2,000	1,000
533020	Noncap-Furniture	20,546	3,000	2,930	3,000
533070	Noncap-Computer Software	3,994	3,500	3,500	3,500
535100	Books and Publications	95	3,000	1,500	3,000
536110	Dues-Memberships	1,467	1,500	1,500	1,500
542010	Tele-Telephone	82	500	84	500
542020	Tele-Telephone Cellular	38,095	21,498	37,000	21,498
555210	Travel	6,270	11,000	9,000	11,000
555228	Purchase Card	1,666	0	0	0
610101	Computer Service Charges	128,110	130,458	130,458	110,656
610102	Telecommunications Charges	103,605	68,949	68,949	85,996
620101	Garage Equip Rental Charges	977,304	1,010,100	1,010,100	1,010,100
630101	Risk Management Charges	618,033	621,028	621,028	628,259
100-20-301-3020-000000-000 Fire		26,838,201	26,671,721	26,671,721	27,118,514
0404 Fire, Rescue And Emergency		26,838,201	26,671,721	26,671,721	27,118,514
0501 Streets And Highways					
100-25-400-4000-000000-000 Streets and Highways					
501000	Sal-Full-time	356,849	493,882	493,882	493,886
501200	Accrued Payroll	575	0	0	0
510000	Sal-Overtime	1,826	10,000	10,000	10,000
510005	Allow-On-Call	1,579	3,238	3,238	2,160
510099	Sal-Allow for Salary Savings	0	-23,758	-23,758	-24,695
511100	Bene-FICA	25,926	36,349	36,349	37,949
511115	Bene-Health Insurance	62,185	95,863	95,863	98,862
511120	Bene-Dental Insurance	441	432	432	360
511125	Bene-VRS Life Insurance	953	1,330	1,330	5,905
511140	Bene-Retirement VRS	44,100	61,945	61,945	41,023
511145	Bene-Retirement PSRS	93,364	89,671	89,671	101,957
511166	Bene-Allowance for Vacancy Sav	0	-1,886	-1,886	-2,193
521201	Contractual-Concrete	307,898	493,000	493,000	493,000
521209	Contractual-Street Overlay	1,548,850	1,149,410	1,149,410	1,399,410
521905	Contractual-Other	89,667	18,360	18,360	18,360
521910	Contractual-Rental Uniforms	3,311	5,100	5,100	5,100
523999	Rentals-Other	12,742	19,500	19,500	19,500
524999	Repairs-Other	1,275	2,500	2,500	2,500
531602	Supp-Medical	0	200	200	200
531914	Supp-Office and Printing	17,261	1,800	1,800	1,800
531917	Supp-Uniforms	2,193	2,040	2,040	2,040
532120	Mat-Construction	154,951	142,568	142,568	142,568
533030	Noncap-Small Tools	712	2,000	2,000	2,000
542020	Tele-Telephone Cellular	150	0	0	0
555100	Training	1,285	5,600	5,600	5,600
610101	Computer Service Charges	33,193	34,728	34,728	45,884
610102	Telecommunications Charges	17,955	28,390	28,390	20,293
620101	Garage Equip Rental Charges	375,000	433,187	433,187	433,187
630101	Risk Management Charges	134,221	134,871	134,871	136,558
100-25-400-4000-000000-000 Streets		3,288,463	3,240,320	3,240,320	3,493,214

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
	0501 Streets And Highways	<u>3,288,463</u>	<u>3,240,320</u>	<u>3,240,320</u>	<u>3,493,214</u>
0503 Mosquito Control					
100-25-400-4001-000000-000 Mosquito Control					
501000	Sal-Full-time	103,502	146,037	146,037	146,038
501200	Accrued Payroll	35	0	0	0
510000	Sal-Overtime	504	19,000	19,000	19,000
510099	Sal-Allow for Salary Savings	0	-7,042	-7,042	-7,303
511100	Bene-FICA	7,758	10,773	10,773	11,173
511115	Bene-Health Insurance	12,058	22,961	22,961	25,012
511120	Bene-Dental Insurance	66	48	48	52
511125	Bene-VRS Life Insurance	269	395	395	1,738
511140	Bene-Retirement VRS	12,736	18,658	18,658	12,076
511145	Bene-Retirement PSRS	19,633	19,114	19,114	21,597
511166	Bene-Allowance for Vacancy Sav	0	-558	-558	-646
521905	Contractual-Other	11,965	64,930	64,930	64,930
521910	Contractual-Rental Uniforms	1,333	1,805	1,805	1,805
524999	Repairs-Other	0	5,000	5,000	5,000
531904	Supp-Chemicals	74,885	56,323	56,323	97,680
531914	Supp-Office and Printing	986	1,000	1,000	1,000
531999	Supp-Other	1,652	15,000	15,000	15,000
532120	Mat-Construction	1,480	2,500	2,500	2,500
536110	Dues-Memberships	205	460	460	460
542020	Tele-Telephone Cellular	1,482	2,600	2,600	2,600
555100	Training	270	3,000	3,000	3,000
610101	Computer Service Charges	5,288	5,388	5,388	6,785
610102	Telecommunications Charges	937	994	994	1,464
620101	Garage Equip Rental Charges	35,004	43,800	43,800	43,800
630101	Risk Management Charges	9,874	9,921	9,921	10,033
	100-25-400-4001-000000-000 Mosquito	301,921	442,107	442,107	484,794
	0503 Mosquito Control	301,921	442,107	442,107	484,794
0504 Engineering					
100-25-401-4020-000000-000 Engineering					
501000	Sal-Full-time	686,328	877,550	877,550	814,201
501100	Sal-Part-time	0	3,120	3,120	3,120
501200	Accrued Payroll	13,485	0	0	0
510000	Sal-Overtime	1,872	26,500	26,500	26,500
510099	Sal-Allow for Salary Savings	0	-41,786	-41,786	-40,709
511100	Bene-FICA	49,590	61,924	61,924	62,290
511115	Bene-Health Insurance	61,639	94,483	94,483	101,922
511120	Bene-Dental Insurance	429	444	444	332
511125	Bene-VRS Life Insurance	1,494	1,961	1,961	9,688
511140	Bene-Retirement VRS	74,933	98,356	98,356	60,918
511145	Bene-Retirement PSRS	95,082	103,010	103,010	122,424
511166	Bene-Allowance for Vacancy Sav	0	-3,194	-3,194	-3,585
521905	Contractual-Other	11,787	30,000	30,000	30,000
522115	Maint-Office Equipment	1,129	2,750	2,750	2,300
531914	Supp-Office and Printing	4,225	3,325	3,325	4,200
531917	Supp-Uniforms	131	420	420	420
531999	Supp-Other	1,046	1,140	1,140	1,140
535100	Books and Publications	106	190	190	200
536110	Dues-Memberships	1,184	1,615	1,615	1,600
542020	Tele-Telephone Cellular	3,069	4,320	4,320	4,000
555100	Training	1,305	3,000	3,000	3,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0504 Engineering					
100-25-401-4020-000000-000 Engineering					
555210	Travel	16	600	600	500
610101	Computer Service Charges	39,069	40,842	40,842	46,374
610102	Telecommunications Charges	12,494	12,585	12,585	13,430
620101	Garage Equip Rental Charges	54,996	72,198	72,198	72,198
630101	Risk Management Charges	24,698	24,818	24,818	25,086
	100-25-401-4020-000000-000	1,140,105	1,420,171	1,420,171	1,361,549
	0504 Engineering	1,140,105	1,420,171	1,420,171	1,361,549

0505 Traffic Engineering

100-25-401-4021-000000-000 Traffic Engineering					
501000	Sal-Full-time	323,476	359,970	359,970	355,205
501200	Accrued Payroll	1,096	0	0	0
510000	Sal-Overtime	10,647	18,000	18,000	18,000
510005	Allow-On-Call	6,194	9,711	9,711	5,400
510099	Sal-Allow for Salary Savings	0	-13,362	-13,362	-17,760
511100	Bene-FICA	24,313	26,148	26,148	27,587
511115	Bene-Health Insurance	50,599	61,821	61,821	68,534
511120	Bene-Dental Insurance	288	288	288	240
511125	Bene-VRS Life Insurance	867	956	956	4,292
511140	Bene-Retirement VRS	40,802	45,292	45,292	29,822
511145	Bene-Retirement PSRS	111,442	86,700	86,700	98,009
511166	Bene-Allowance for Vacancy Sav	0	-1,354	-1,354	-1,596
521905	Contractual-Other	3,111	12,000	12,000	15,000
521910	Contractual-Rental Uniforms	3,580	4,500	4,500	4,500
531602	Supp-Medical	0	200	200	150
531914	Supp-Office and Printing	1,774	2,000	2,000	1,500
531920	Supp-Wearing Apparel	219	600	600	1,100
531999	Supp-Other	217	400	400	400
532170	Mat-Traffic Signs	77,632	80,299	80,299	80,299
532190	Mat-Traffic Signals	72,310	77,539	77,539	77,539
536110	Dues-Memberships	543	300	300	500
541060	Util-Street Lighting	1,490,858	1,654,000	1,654,000	1,654,000
541070	Util-Traffic Signals	59,544	86,000	86,000	86,000
542020	Tele-Telephone Cellular	1,484	1,800	1,800	1,500
555100	Training	0	1,100	1,100	1,250
610101	Computer Service Charges	16,603	17,082	17,082	19,853
610102	Telecommunications Charges	9,341	15,206	15,206	11,195
620101	Garage Equip Rental Charges	99,996	111,653	111,653	111,653
630101	Risk Management Charges	62,058	62,359	62,359	62,434
	100-25-401-4021-000000-000 Traffic	2,468,994	2,721,208	2,721,208	2,716,606
	0505 Traffic Engineering	2,468,994	2,721,208	2,721,208	2,716,606

0507 Property Management

100-25-402-4040-000000-000 Properties Management					
501000	Sal-Full-time	1,257,981	1,450,717	1,450,717	1,349,041
501100	Sal-Part-time	21,007	0	0	0
501200	Accrued Payroll	8,955	0	0	0
510000	Sal-Overtime	6,358	10,000	10,000	10,000
510005	Allow-On-Call	9,720	12,948	12,948	9,720
510099	Sal-Allow for Salary Savings	0	-69,075	-69,075	-67,453
511100	Bene-FICA	93,618	105,178	105,178	103,943
511115	Bene-Health Insurance	198,020	238,840	238,840	264,700

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0507 Property Management					
100-25-402-4040-000000-000 Properties Management					
511120	Bene-Dental Insurance	1,237	1,296	1,296	948
511125	Bene-VRS Life Insurance	3,326	3,849	3,849	16,166
511140	Bene-Retirement VRS	157,133	182,165	182,165	112,369
511145	Bene-Retirement PSRS	77,516	76,523	76,523	86,929
511166	Bene-Allowance for Vacancy Sav	0	-5,452	-5,452	-5,969
521101	Contractual-Fire Systems	12,640	16,800	16,800	18,000
521205	Contractual-Pest Control	23,528	20,000	20,000	22,000
521702	Contractual-Elevator	38,816	49,800	49,800	50,000
521703	Contractual-Environmental Mgmt	1,286	10,000	10,000	10,000
521905	Contractual-Other	457,809	709,000	709,000	807,000
521910	Contractual-Rental Uniforms	19,389	20,000	20,000	20,000
522999	Maint-Other	1,683	80,000	80,000	80,000
524100	Repairs-Buildings and Grounds	190,010	185,000	185,000	188,000
524999	Repairs-Other	1,131	1,000	1,000	1,000
525100	Training-Defensive Driving	0	100	100	0
531102	Supp-Fire	2,446	12,920	12,920	15,000
531202	Supp-Plumbing	32,286	32,000	32,000	32,000
531701	Supp-Custodial	91,444	74,000	74,000	74,000
531904	Supp-Chemicals	0	1,000	1,000	1,000
531909	Supp-Glass	3,943	4,000	4,000	4,000
531914	Supp-Office and Printing	13,440	6,000	6,000	6,000
531920	Supp-Wearing Apparel	6,254	2,700	2,700	2,700
531999	Supp-Other	33,613	50,350	50,350	50,000
532120	Mat-Construction	93,466	60,000	60,000	60,000
532130	Mat-Electrical	49,886	60,000	60,000	60,000
533030	Noncap-Small Tools	0	1,500	1,500	1,500
542020	Tele-Telephone Cellular	3,942	6,000	6,000	6,000
555100	Training	1,234	2,000	2,000	2,000
610101	Computer Service Charges	27,154	27,905	27,905	41,265
610102	Telecommunications Charges	10,020	15,869	15,869	12,883
620101	Garage Equip Rental Charges	204,506	217,364	217,364	217,364
630101	Risk Management Charges	83,458	83,862	83,862	84,793
	100-25-402-4040-000000-000	3,238,255	3,756,159	3,756,159	3,746,899
100-25-402-4044-000000-000 Storeroom					
538900	Storeroom Purchases	136,965	150,000	150,000	150,000
538950	Storeroom Recoveries	-125,895	-150,000	-150,000	-150,000
	100-25-402-4044-000000-000	11,070	0	0	0
	0507 Property Management	3,249,325	3,756,159	3,756,159	3,746,899
0508 Utilities					
100-25-402-4041-000000-000 Utilities					
541010	Util-Electricity	1,283,138	1,335,000	1,335,000	1,500,000
541020	Util-Water and Sewer	243,932	256,500	256,500	315,000
541050	Util-Stormwater Fees	487,881	188,000	188,000	500,000
543020	Fuel-Natural Gas	246,406	390,000	390,000	384,500
543030	Fuel-Oil	0	5,000	5,000	0
	100-25-402-4041-000000-000 Utilities	2,261,358	2,174,500	2,174,500	2,699,500
	0508 Utilities	2,261,358	2,174,500	2,174,500	2,699,500

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0509 Rental Of Land					
100-25-402-4042-000000-000 Rental of Land					
523110	Rentals-Commonwealths Attorney	215,030	55,370	55,370	0
523125	Rentals-Cradock Library	41,140	61,200	61,200	63,036
523130	Rentals-Economic Development	38,641	39,923	39,923	41,121
523135	Rentals-Fire Admin	0	90,000	90,000	90,000
523150	Rentals-Police Admin	57,766	58,247	58,247	58,247
523155	Rentals-Police Detective Bur	89,424	91,212	91,212	93,036
523160	Rentals-Police Internal Affrs	195,315	33,457	33,457	33,457
523165	Rentals-Sheriff Training Acad	89,592	90,818	90,818	93,543
523175	Rentals-Sheriff Admin	96,244	129,845	129,845	28,317
523195	Rentals-Police Training	0	150,000	150,000	150,000
523210	Rentals-Registrar	0	4,000	4,000	4,000
100-25-402-4042-000000-000 Rental of		823,152	804,072	804,072	654,757
0509 Rental Of Land		823,152	804,072	804,072	654,757
0514 Harbor Center Pavilion					
100-25-402-4043-000000-000 Harbor Center Pavilion					
501000	Sal-Full-time	68,671	66,737	66,737	69,130
501200	Accrued Payroll	116	0	0	0
510099	Sal-Allow for Salary Savings	0	-3,270	-3,270	-3,457
511100	Bene-FICA	5,200	5,003	5,003	5,288
511115	Bene-Health Insurance	5,493	8,858	8,858	6,253
511120	Bene-Dental Insurance	12	12	12	12
511125	Bene-VRS Life Insurance	183	183	183	823
511140	Bene-Retirement VRS	8,666	8,666	8,666	5,717
511166	Bene-Allowance for Vacancy Sav	0	-259	-259	-306
521101	Contractual-Fire Systems	1,945	4,500	4,500	4,500
521205	Contractual-Pest Control	720	3,000	3,000	3,000
521905	Contractual-Other	105,553	91,000	91,000	91,000
521906	Contractual-Parking Aids	20,646	25,000	25,000	25,000
524100	Repairs-Buildings and Grounds	19,044	17,000	17,000	17,000
531202	Supp-Plumbing	472	1,000	1,000	1,000
531701	Supp-Custodial	10,342	12,000	12,000	12,000
531914	Supp-Office and Printing	0	200	200	0
531999	Supp-Other	8,759	0	0	0
532120	Mat-Construction	2,261	8,000	8,000	8,000
532130	Mat-Electrical	5,218	2,500	2,500	2,500
532140	Mat-HVAC	0	4,000	4,000	4,000
533030	Noncap-Small Tools	0	500	500	500
537100	Trees Shrubs and Flowers	2,309	5,000	5,000	5,000
541010	Util-Electricity	27,266	28,000	28,000	28,000
541020	Util-Water and Sewer	60,146	12,000	12,000	12,000
541050	Util-Stormwater Fees	0	4,000	4,000	4,000
542010	Tele-Telephone	14,230	12,000	12,000	12,000
543020	Fuel-Natural Gas	1,657	8,000	8,000	8,000
620101	Garage Equip Rental Charges	27,114	26,954	26,954	26,954
630101	Risk Management Charges	2,185	2,196	2,196	2,221
100-25-402-4043-000000-000 Harbor		398,208	352,780	352,780	350,135
0514 Harbor Center Pavilion		398,208	352,780	352,780	350,135
0601 Public Health Department					
100-30-500-5000-000000-000 Health Department					
521905	Contractual-Other	1,073,979	1,073,979	1,073,979	1,073,979

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0601 Public Health Department					
100-30-500-5000-000000-000 Health Department					
558134	PA-Indigent Obstetrics	101,000	101,000	101,000	101,000
610102	Telecommunications Charges	10,981	11,238	11,238	12,155
	100-30-500-5000-000000-000 Health	1,185,960	1,186,217	1,186,217	1,187,134
	0601 Public Health Department	1,185,960	1,186,217	1,186,217	1,187,134
0701 Museums					
100-35-601-6030-000000-000 Museums					
501000	Sal-Full-time	871,605	917,574	917,574	903,247
501100	Sal-Part-time	206,532	223,242	223,242	223,242
501200	Accrued Payroll	5,400	0	0	0
510000	Sal-Overtime	6,850	0	0	0
510099	Sal-Allow for Salary Savings	0	-43,656	-43,656	-45,163
511100	Bene-FICA	79,917	66,792	66,792	69,099
511115	Bene-Health Insurance	124,526	136,672	136,672	150,177
511120	Bene-Dental Insurance	786	756	756	688
511125	Bene-VRS Life Insurance	2,323	2,445	2,445	10,746
511140	Bene-Retirement VRS	107,996	114,712	114,712	74,697
511145	Bene-Retirement PSRS	38,415	37,094	37,094	36,620
511166	Bene-Allowance for Vacancy Sav	0	-3,467	-3,467	-3,997
521006	Contractual-Collection Svcs	11,923	10,000	10,000	20,000
521404	Contractual-Planetarium	40,868	10,000	10,000	10,000
521707	Contractual-Laundry	1,370	1,220	1,220	1,400
521905	Contractual-Other	20,367	75,722	75,722	40,742
521910	Contractual-Rental Uniforms	3,776	5,600	5,600	5,600
522115	Maint-Office Equipment	1,386	3,747	3,747	3,747
522999	Maint-Other	18,991	0	0	0
523185	Rentals-Exhibit	1,818	50,000	50,000	70,000
523999	Rentals-Other	11,351	9,630	9,630	9,630
524120	Repairs-Exhibit Fabrications	4,391	20,000	20,000	35,000
531403	Supp-Exhibit	1,188	30,000	30,000	15,000
531602	Supp-Medical	5,094	2,500	2,500	3,000
531914	Supp-Office and Printing	26,563	14,555	14,555	14,555
531920	Supp-Wearing Apparel	3,763	5,000	5,000	6,500
531999	Supp-Other	217	0	0	1,500
535100	Books and Publications	346	200	200	500
536110	Dues-Memberships	3,991	2,000	2,000	3,000
542010	Tele-Telephone	2,429	3,000	3,000	3,000
542020	Tele-Telephone Cellular	329	750	750	750
555100	Training	1,960	1,500	1,500	1,500
555205	Travel-Mileage	24	750	750	750
555228	Purchase Card	277	0	0	0
610101	Computer Service Charges	34,239	14,885	14,885	35,178
610102	Telecommunications Charges	11,240	15,365	15,365	18,029
620101	Garage Equip Rental Charges	3,996	5,776	5,776	5,776
620102	Motor Pool Charges	205	0	0	0
630101	Risk Management Charges	39,622	39,814	39,814	40,298
	100-35-601-6030-000000-000 Museums	1,696,076	1,774,178	1,774,178	1,764,811
100-35-601-6030-000000-400 Museum-Admin					
555210	Travel	317	0	0	0
	100-35-601-6030-000000-400	317	0	0	0
100-35-601-6030-000000-401 Museum-CHG					
521006	Contractual-Collection Svcs	344	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0701 Museums					
<u>100-35-601-6030-000000-401 Museum-CHG</u>					
521905	Contractual-Other	8,138	0	0	0
523185	Rentals-Exhibit	15,134	0	0	0
524120	Repairs-Exhibit Fabrications	7,065	0	0	0
531403	Supp-Exhibit	2,105	0	0	0
531914	Supp-Office and Printing	42	0	0	0
535100	Books and Publications	70	0	0	0
555205	Travel-Mileage	60	0	0	0
	100-35-601-6030-000000-401	32,956	0	0	0
<u>100-35-601-6030-000000-402 Museum-CMV</u>					
521905	Contractual-Other	29,048	0	0	0
523185	Rentals-Exhibit	63,395	0	0	0
524120	Repairs-Exhibit Fabrications	17,149	0	0	0
531403	Supp-Exhibit	10,697	0	0	0
531914	Supp-Office and Printing	111	0	0	0
531999	Supp-Other	2,345	0	0	0
	100-35-601-6030-000000-402	122,745	0	0	0
<u>100-35-601-6030-000000-403 Museum-PNSM</u>					
521006	Contractual-Collection Svcs	848	0	0	0
531403	Supp-Exhibit	486	0	0	0
531914	Supp-Office and Printing	25	0	0	0
535100	Books and Publications	65	0	0	0
	100-35-601-6030-000000-403	1,424	0	0	0
<u>100-35-601-6030-000000-405 Museum-Planetarium</u>					
521404	Contractual-Planetarium	80	0	0	0
	100-35-601-6030-000000-405	80	0	0	0
	0701 Museums	1,853,599	1,774,178	1,774,178	1,764,811
0702 Public Library					
<u>100-35-602-6040-000000-000 Public Library</u>					
501000	Sal-Full-time	1,046,174	1,153,644	1,153,644	1,147,355
501100	Sal-Part-time	77,811	146,187	146,187	146,187
501200	Accrued Payroll	5,158	0	0	0
510099	Sal-Allow for Salary Savings	0	-53,726	-53,726	-57,368
511100	Bene-FICA	81,062	84,123	84,123	87,775
511115	Bene-Health Insurance	146,174	177,417	177,417	174,179
511120	Bene-Dental Insurance	813	912	912	596
511125	Bene-VRS Life Insurance	2,810	3,081	3,081	13,655
511140	Bene-Retirement VRS	125,136	139,104	139,104	91,462
511145	Bene-Retirement PSRS	101,105	99,636	99,636	118,308
511166	Bene-Allowance for Vacancy Sav	0	-4,363	-4,363	-5,073
521905	Contractual-Other	51,915	82,437	82,437	82,437
524110	Repairs-Office Equipment	0	1,700	1,700	1,700
531003	Supp-Microforms-State	0	6,733	6,733	6,733
531901	Supp-Audio Visual	65,352	65,352	65,352	65,352
531914	Supp-Office and Printing	33,139	30,667	30,667	30,667
533070	Noncap-Computer Software	0	1,000	1,000	1,000
535100	Books and Publications	59,310	59,310	59,310	59,310
535110	Books-State	117,357	109,624	109,624	109,624
536110	Dues-Memberships	723	1,043	1,043	1,043
542010	Tele-Telephone	0	6,960	6,960	6,960
555100	Training	608	1,200	1,200	1,200
555205	Travel-Mileage	452	500	500	500

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0702 Public Library					
100-35-602-6040-000000-000 Public Library					
555210 Travel		472	730	730	730
610101 Computer Service Charges		137,804	123,297	123,297	71,836
610102 Telecommunications Charges		14,239	18,125	18,125	22,936
620101 Garage Equip Rental Charges		3,996	5,776	5,776	5,776
620102 Motor Pool Charges		231	0	0	0
630101 Risk Management Charges		23,882	23,997	23,997	24,246
100-35-602-6040-000000-000 Public		2,095,724	2,284,466	2,284,466	2,209,126
0702 Public Library		2,095,724	2,284,466	2,284,466	2,209,126

0705 Parks, Recreation and Leisure Services - Administration

100-35-600-6000-000000-000 Administration				
501000 Sal-Full-time		1,615,915	1,941,571	1,941,571
501100 Sal-Part-time		477,188	472,475	472,475
501200 Accrued Payroll		1,955	0	0
510005 Allow-On-Call		3,240	3,236	3,236
510099 Sal-Allow for Salary Savings		0	-92,845	-92,845
511100 Bene-FICA		154,598	137,551	137,551
511115 Bene-Health Insurance		220,352	324,415	324,415
511120 Bene-Dental Insurance		1,348	1,368	1,368
511125 Bene-VRS Life Insurance		4,314	4,680	4,680
511140 Bene-Retirement VRS		195,324	240,724	240,724
511145 Bene-Retirement PSRS		332,837	327,890	327,890
511166 Bene-Allowance for Vacancy Sav		0	-7,113	-7,113
521905 Contractual-Other		295,034	362,690	362,690
531914 Supp-Office and Printing		5,892	21,374	21,374
531999 Supp-Other		6,084	12,698	12,698
535100 Books and Publications		0	100	100
536110 Dues-Memberships		1,360	2,192	2,192
542020 Tele-Telephone Cellular		2,924	4,336	4,336
555100 Training		50	3,275	3,275
555205 Travel-Mileage		0	1,112	1,112
610101 Computer Service Charges		74,624	75,793	75,793
610102 Telecommunications Charges		36,426	31,615	31,615
620101 Garage Equip Rental Charges		15,996	23,103	23,103
620102 Motor Pool Charges		3,179	0	0
630101 Risk Management Charges		149,272	149,995	149,995
100-35-600-6000-000000-000		3,597,911	4,042,235	4,042,235
0705 Parks, Recreation and Leisure		3,597,911	4,042,235	4,042,235
				4,069,853

0706 Parks, Recreation and Leisure Services - Parks

100-35-600-6002-000000-000 Parks				
501200 Accrued Payroll		6,470	0	0
510000 Sal-Overtime		12,037	14,280	14,280
511100 Bene-FICA		870	0	0
521905 Contractual-Other		185,623	1,169,200	1,169,200
521910 Contractual-Rental Uniforms		8,169	9,180	9,180
521914 Contractual-Temp Work		180,639	126,656	126,656
522110 Maint-Equipment		1,384	1,100	1,100
522115 Maint-Office Equipment		768	800	800
524100 Repairs-Buildings and Grounds		6,971	3,000	3,000
524999 Repairs-Other		2,650	2,040	2,040
531201 Supp-Lawn		26,122	12,000	12,750

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0706 Parks, Recreation and Leisure Services - Parks					
<u>100-35-600-6002-000000-000 Parks</u>					
531904	Supp-Chemicals	11,082	12,240	12,240	12,990
531914	Supp-Office and Printing	787	2,550	2,550	1,000
531920	Supp-Wearing Apparel	4,613	2,000	2,000	2,000
531999	Supp-Other	2,346	1,000	1,000	2,750
532120	Mat-Construction	22,900	12,000	12,000	12,250
532130	Mat-Electrical	0	1,100	1,100	500
533030	Noncap-Small Tools	5,278	4,080	4,080	6,580
536110	Dues-Memberships	175	250	250	175
542020	Tele-Telephone Cellular	887	900	900	900
543010	Fuel-Gasoline and Other	9,523	6,000	6,000	8,500
555100	Training	0	1,224	1,224	1,224
559030	Clean Community	1,308	3,000	3,000	1,500
610101	Computer Service Charges	22,560	38,104	38,104	20,862
610102	Telecommunications Charges	3,129	8,199	8,199	4,614
620101	Garage Equip Rental Charges	501,045	522,451	522,451	537,051
	100-35-600-6002-000000-000 Parks	1,017,334	1,953,354	1,953,354	2,096,514
<u>100-35-600-6002-500000-000 PR-Grounds Maintenance</u>					
521905	Contractual-Other	541,213	0	0	0
	100-35-600-6002-500000-000	541,213	0	0	0
<u>100-35-600-6002-500010-000 PR-Landscaping and Trees</u>					
531201	Supp-Lawn	3,804	0	0	0
531904	Supp-Chemicals	11,562	0	0	0
	100-35-600-6002-500010-000	15,366	0	0	0
<u>100-35-600-6002-500015-000 PR-Recreation Grounds Maint</u>					
532120	Mat-Construction	-38	0	0	0
	100-35-600-6002-500015-000	-38	0	0	0
	0706 Parks, Recreation and Leisure	1,573,874	1,953,354	1,953,354	2,096,514
0707 Parks, Recreation and Leisure Services - Recreation					
<u>100-35-600-6001-000000-000 Recreation</u>					
501100	Sal-Part-time	0	17,746	17,746	17,746
521905	Contractual-Other	79,308	102,949	102,949	102,949
523190	Rentals-School Gym	0	10,928	10,928	10,928
523999	Rentals-Other	13,881	19,521	19,521	19,521
524999	Repairs-Other	2,063	2,863	2,863	2,863
531404	Supp-Recreational	49,276	65,761	65,761	65,761
531914	Supp-Office and Printing	19,350	27,650	27,650	27,650
531999	Supp-Other	5,256	0	0	0
542010	Tele-Telephone	0	1,652	1,652	1,652
554010	Advertising	1,433	2,396	2,396	2,396
555100	Training	6,604	5,525	5,525	5,525
555205	Travel-Mileage	7,173	7,000	7,000	7,000
555210	Travel	31	0	0	0
557205	Youth Programs	30,936	49,262	49,262	49,262
620101	Garage Equip Rental Charges	38,004	46,207	46,207	46,207
	100-35-600-6001-000000-000	253,316	359,460	359,460	359,460
	0707 Parks, Recreation and Leisure	253,316	359,460	359,460	359,460
0801 Permits and Inspections					
<u>100-40-700-7000-000000-000 Permits and Inspections</u>					
501000	Sal-Full-time	916,630	1,231,443	931,443	1,166,436
501200	Accrued Payroll	2,784	0	0	0

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0801 Permits and Inspections					
100-40-700-7000-000000-000 Permits and Inspections					
510005	Allow-On-Call	0	11,997	11,997	0
510099	Sal-Allow for Salary Savings	0	-60,082	-60,082	-65,959
511100	Bene-FICA	65,300	90,987	90,987	89,237
511115	Bene-Health Insurance	134,714	198,227	198,227	192,974
511120	Bene-Dental Insurance	881	948	948	612
511125	Bene-VRS Life Insurance	2,496	3,329	3,329	13,877
511140	Bene-Retirement VRS	104,690	145,650	145,650	89,009
511145	Bene-Retirement PSRS	60,268	57,156	57,156	66,267
511166	Bene-Allowance for Vacancy Sav	0	-4,717	-4,717	-5,820
521211	Contractual-Weed Debris & Demo	280,218	335,000	335,000	345,000
521301	Contractual-Court Reporter Fee	238	2,856	2,856	2,856
521704	Contractual-Graffiti Program	1,336	5,000	5,000	5,000
521905	Contractual-Other	303,642	0	300,000	7,000
531914	Supp-Office and Printing	13,706	10,000	10,000	11,339
531999	Supp-Other	2,009	10,010	10,010	10,010
535100	Books and Publications	0	8,000	8,000	8,000
536110	Dues-Memberships	610	2,000	2,000	2,000
542020	Tele-Telephone Cellular	11,313	25,614	25,614	25,614
554020	Advertising-Demolition	764	4,000	4,000	4,000
554030	Advertising-PC/BZA	0	6,120	6,120	6,120
555100	Training	1,789	5,000	5,000	5,000
555205	Travel-Mileage	315	500	500	500
555210	Travel	121	3,000	3,000	3,000
555228	Purchase Card	3,158	0	0	0
610101	Computer Service Charges	153,243	165,766	165,766	165,643
610102	Telecommunications Charges	27,589	24,494	24,494	28,132
620101	Garage Equip Rental Charges	162,504	166,055	166,055	166,055
630101	Risk Management Charges	57,168	57,445	57,445	58,056
100-40-700-7000-000000-000 Permits		2,307,488	2,505,798	2,505,798	2,399,958
0801 Permits and Inspections		2,307,488	2,505,798	2,505,798	2,399,958
0802 Economic Development					
100-40-701-7010-000000-000 Economic Development					
501000	Sal-Full-time	322,728	398,600	398,600	380,342
501200	Accrued Payroll	1,174	0	0	0
510099	Sal-Allow for Salary Savings	0	-19,208	-19,208	-19,017
511100	Bene-FICA	23,248	28,721	28,721	29,096
511115	Bene-Health Insurance	30,669	38,433	38,433	42,585
511120	Bene-Dental Insurance	158	156	156	144
511125	Bene-VRS Life Insurance	839	1,052	1,052	4,525
511140	Bene-Retirement VRS	38,657	49,873	49,873	31,454
511166	Bene-Allowance for Vacancy Sav	0	-1,489	-1,489	-1,635
521905	Contractual-Other	103,885	140,000	140,000	140,000
522110	Maint-Equipment	1,037	2,000	2,000	2,000
523180	Rentals-Copier	4,371	6,000	6,000	6,000
531914	Supp-Office and Printing	5,425	6,200	6,200	6,200
531999	Supp-Other	417	1,500	1,500	1,500
535100	Books and Publications	148	500	500	500
536110	Dues-Memberships	5,885	6,000	6,000	6,000
542020	Tele-Telephone Cellular	160	500	500	500
555100	Training	745	3,000	3,000	3,000
555205	Travel-Mileage	1,782	1,300	1,300	1,300

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
0802 Economic Development					
100-40-701-7010-000000-000 Economic Development					
555210	Travel	20,162	27,000	27,000	27,000
556105	Civ Orgs-HR Economic Dev Allinc	47,177	100,000	100,000	100,000
559020	Business Development	38,449	68,000	68,000	68,000
610101	Computer Service Charges	41,348	42,777	42,777	37,956
610102	Telecommunications Charges	3,047	9,843	9,843	4,914
620101	Garage Equip Rental Charges	4,500	6,738	6,738	6,738
620102	Motor Pool Charges	50	200	200	200
630101	Risk Management Charges	5,898	5,927	5,927	5,989
	100-40-701-7010-000000-000	701,960	923,623	923,623	885,291
	0802 Economic Development	701,960	923,623	923,623	885,291
0804 Planning					
100-40-702-7020-000000-000 Planning					
501000	Sal-Full-time	703,643	731,056	731,056	678,691
501200	Accrued Payroll	3,319	0	0	0
510099	Sal-Allow for Salary Savings	0	-34,640	-34,640	-33,935
511100	Bene-FICA	51,440	52,924	52,924	51,919
511115	Bene-Health Insurance	68,088	71,130	71,130	83,751
511120	Bene-Dental Insurance	426	468	468	320
511125	Bene-VRS Life Insurance	1,880	1,940	1,940	8,074
511140	Bene-Retirement VRS	88,976	91,794	91,794	56,128
511145	Bene-Retirement PSRS	14,886	14,613	14,613	16,992
511166	Bene-Allowance for Vacancy Sav	0	-2,745	-2,745	-2,967
521007	Contractual-Comprehensive Plan	219,952	250,000	250,000	250,000
521301	Contractual-Court Reporter Fee	10,495	17,000	17,000	21,000
521905	Contractual-Other	84,067	145,000	272,900	145,000
521913	Contractual-Technical	41,225	85,000	85,000	83,000
521914	Contractual-Temp Work	0	0	33,613	0
531914	Supp-Office and Printing	62,712	74,500	40,887	72,500
531999	Supp-Other	20	5,500	5,500	5,500
535100	Books and Publications	256	1,500	1,500	1,500
536110	Dues-Memberships	4,192	5,000	5,000	5,000
542020	Tele-Telephone Cellular	0	2,000	2,000	2,000
554010	Advertising	23,022	19,000	19,000	21,000
555100	Training	4,535	21,000	21,000	21,000
555205	Travel-Mileage	0	500	500	500
555210	Travel	0	19,500	19,500	17,500
555228	Purchase Card	-205	0	0	0
555399	Mtgs-Other	3,406	5,000	5,000	5,000
610101	Computer Service Charges	80,065	88,018	88,018	81,630
610102	Telecommunications Charges	5,790	4,982	4,982	6,062
620101	Garage Equip Rental Charges	8,004	9,626	9,626	9,626
620102	Motor Pool Charges	7	0	0	0
630101	Risk Management Charges	11,645	11,701	11,701	11,824
	100-40-702-7020-000000-000 Planning	1,491,845	1,691,367	1,819,267	1,618,615
	0804 Planning	1,491,845	1,691,367	1,819,267	1,618,615
	100 General Fund	250,489,614	223,225,100	229,180,441	232,685,811

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Behavioral Healthcare Svc Fund					
0602 Behavioral Healthcare Services Fund					
400-30-501-5010-000000-000 Administration					
501000	Sal-Full-time	854,693	926,141	926,141	1,099,023
510099	Sal-Allow for Salary Savings	0	-44,138	-44,138	-46,319
511100	Bene-FICA	59,123	67,529	67,529	70,868
511115	Bene-Health Insurance	105,455	123,201	123,201	284,923
511120	Bene-Dental Insurance	652	684	684	488
511125	Bene-VRS Life Insurance	2,205	51,876	51,876	60,430
511140	Bene-Retirement VRS	103,191	83,130	83,130	76,610
511145	Bene-Retirement PSRS	166,290	165,499	165,499	189,664
511166	Bene-Allowance for Vacancy Sav	0	-3,500	-3,500	-6,557
521002	Contractual-Auditing	0	5,111	5,111	5,111
521905	Contractual-Other	299,308	250,000	250,000	175,000
522115	Maint-Office Equipment	15,551	20,000	20,000	20,000
523115	Rentals-Computer Software	0	3,000	3,000	24,000
523145	Rentals-Land and Buildings	81,055	90,000	90,000	90,000
524100	Repairs-Buildings and Grounds	0	1,500	1,500	1,500
524110	Repairs-Office Equipment	0	250	250	250
531001	Supp-Postage	8,507	6,000	6,000	9,000
531701	Supp-Custodial	899	250	250	1,200
531906	Supp-Educational	0	1,500	1,500	1,500
531907	Supp-Food and Provisions	2,059	2,000	2,000	2,500
531914	Supp-Office and Printing	7,571	13,000	13,000	13,000
531999	Supp-Other	4,165	6,000	6,000	6,000
535100	Books and Publications	87	500	500	500
536110	Dues-Memberships	2,146	10,000	10,000	5,000
541999	Util-Other	8,805	7,000	7,000	10,000
542010	Tele-Telephone	28,132	45,000	45,000	35,000
542020	Tele-Telephone Cellular	295	300	300	400
553000	Indirect Cost Allocation	77,348	77,348	77,348	77,348
554010	Advertising	101	2,000	2,000	2,000
555205	Travel-Mileage	114	2,000	2,000	2,000
555210	Travel	6,513	8,000	8,000	10,000
555228	Purchase Card	197	0	0	0
559900	Contingency-Other Operating	0	210,003	210,003	150,000
610101	Computer Service Charges	198,513	203,271	203,271	216,968
610102	Telecommunications Charges	23,604	19,482	19,482	29,894
630101	Risk Management Charges	132,077	132,717	132,717	134,096
990100	Trans to General Fund	338,000	338,000	338,000	338,000
	400-30-501-5010-000000-000	2,526,653	2,824,654	2,824,654	3,089,397
400-30-501-5011-000000-000 Mental Health					
501000	Sal-Full-time	1,219,450	1,686,281	1,686,281	1,746,356
501100	Sal-Part-time	0	52,000	52,000	52,000
510099	Sal-Allow for Salary Savings	0	-81,292	-81,292	-87,319
511100	Bene-FICA	90,092	124,238	124,238	133,588
511115	Bene-Health Insurance	154,967	204,627	204,627	239,864
511120	Bene-Dental Insurance	770	744	744	668
511125	Bene-VRS Life Insurance	3,351	4,548	4,548	20,785
511140	Bene-Retirement VRS	147,362	203,921	203,921	138,375
511166	Bene-Allowance for Vacancy Sav	0	-6,435	-6,435	-7,727
521202	Contractual-Disposal Fees	1,516	2,500	2,500	2,500
521603	Contractual-Medical Expenses	412,819	435,000	435,000	475,000
521905	Contractual-Other	704,035	285,000	285,000	644,559
522115	Maint-Office Equipment	17,093	22,000	22,000	22,000
522130	Maint-Security System	3,106	2,000	2,000	3,600

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Behavioral Healthcare Svc Fund					
0602 Behavioral Healthcare Services Fund					
400-30-501-5011-000000-000 Mental Health					
523115	Rentals-Computer Software	3,125	4,000	4,000	5,000
523145	Rentals-Land and Buildings	68,518	85,000	85,000	85,000
524100	Repairs-Buildings and Grounds	0	3,500	3,500	3,500
524110	Repairs-Office Equipment	0	500	500	500
531602	Supp-Medical	1,433	20,000	20,000	7,500
531701	Supp-Custodial	2,006	3,500	3,500	3,500
531906	Supp-Educational	0	1,000	1,000	1,000
531907	Supp-Food and Provisions	59,098	55,000	55,000	65,000
531914	Supp-Office and Printing	14,135	15,000	15,000	17,000
531999	Supp-Other	18,896	25,000	25,000	25,000
535100	Books and Publications	1,232	2,500	2,500	2,500
536110	Dues-Memberships	6,267	5,000	5,000	7,000
541999	Util-Other	29,618	35,000	35,000	40,000
542010	Tele-Telephone	776	2,500	2,500	2,500
542020	Tele-Telephone Cellular	10,167	15,000	15,000	15,000
553000	Indirect Cost Allocation	123,054	123,054	123,054	123,054
554010	Advertising	163	10,000	10,000	5,000
555205	Travel-Mileage	1,713	1,500	1,500	3,000
555210	Travel	4,604	10,000	10,000	10,000
559035	MH-Pharmacy Services	12,346	146,920	146,920	134,504
620101	Garage Equip Rental Charges	26,507	11,848	11,848	11,848
620103	Garage Contractual Charges	2,500	2,406	2,406	2,406
850105	Cap-Motor Vehicles	18,318	0	0	60,000
990425	Trans to Grants Fund	17,350	17,350	17,350	17,350
400-30-501-5011-000000-000 Mental		3,176,386	3,530,710	3,530,710	4,031,411
400-30-501-5012-000000-000 Mental Retardation					
501000	Sal-Full-time	809,620	1,029,362	1,029,362	1,017,602
501100	Sal-Part-time	171,484	93,600	93,600	93,600
510099	Sal-Allow for Salary Savings	0	-59,802	-59,802	-50,880
511100	Bene-FICA	71,126	74,759	74,759	77,838
511115	Bene-Health Insurance	116,644	136,797	136,797	162,102
511120	Bene-Dental Insurance	655	720	720	576
511125	Bene-VRS Life Insurance	2,116	2,737	2,737	12,110
511140	Bene-Retirement VRS	96,978	126,369	126,369	84,158
511166	Bene-Allowance for Vacancy Sav	0	-3,871	-3,871	-4,451
521202	Contractual-Disposal Fees	1,215	1,200	1,200	1,700
521905	Contractual-Other	76,422	115,000	115,000	115,000
522115	Maint-Office Equipment	9,898	8,500	8,500	11,000
523115	Rentals-Computer Software	3,125	4,000	4,000	5,000
523145	Rentals-Land and Buildings	137,948	160,000	160,000	160,000
524100	Repairs-Buildings and Grounds	0	1,000	1,000	1,000
524110	Repairs-Office Equipment	0	500	500	500
531602	Supp-Medical	2,215	12,000	12,000	12,000
531701	Supp-Custodial	3,820	4,000	4,000	4,000
531906	Supp-Educational	79	3,500	3,500	3,500
531907	Supp-Food and Provisions	3,293	6,000	6,000	6,000
531914	Supp-Office and Printing	5,631	8,500	8,500	8,500
531999	Supp-Other	10,744	19,000	19,000	19,000
535100	Books and Publications	287	1,000	1,000	1,000
536110	Dues-Memberships	3,253	3,000	3,000	4,000
541999	Util-Other	26,078	21,000	21,000	32,000
542010	Tele-Telephone	2,481	0	0	3,000
542020	Tele-Telephone Cellular	2,369	7,000	7,000	7,000
553000	Indirect Cost Allocation	70,316	70,316	70,316	70,316

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Behavioral Healthcare Svc Fund					
0602 Behavioral Healthcare Services Fund					
400-30-501-5012-000000-000 Mental Retardation					
554010	Advertising	0	6,000	6,000	6,000
555205	Travel-Mileage	10	2,000	2,000	2,000
555210	Travel	1,383	3,000	3,000	3,000
620101	Garage Equip Rental Charges	54,772	9,625	9,625	9,625
620103	Garage Contractual Charges	2,500	2,406	2,406	2,406
850105	Cap-Motor Vehicles	0	0	0	30,000
	400-30-501-5012-000000-000 Mental	1,686,463	1,869,218	1,869,218	1,910,202
400-30-501-5013-000000-000 Substance Abuse					
501000	Sal-Full-time	737,520	879,456	879,456	834,770
501100	Sal-Part-time	-19,556	112,579	112,579	112,579
510000	Sal-Overtime	79	0	0	0
510099	Sal-Allow for Salary Savings	0	-42,325	-42,325	-41,741
511100	Bene-FICA	52,918	64,423	64,423	63,860
511115	Bene-Health Insurance	70,795	83,683	83,683	107,064
511120	Bene-Dental Insurance	558	516	516	448
511125	Bene-VRS Life Insurance	1,888	2,360	2,360	9,935
511140	Bene-Retirement VRS	80,413	100,164	100,164	69,035
511166	Bene-Allowance for Vacancy Sav	0	-3,339	-3,339	-3,670
521905	Contractual-Other	400,747	350,000	350,000	410,000
522115	Maint-Office Equipment	7,631	8,000	8,000	8,000
522130	Maint-Security System	1,382	2,000	2,000	2,000
523115	Rentals-Computer Software	3,125	5,000	5,000	5,000
523145	Rentals-Land and Buildings	109,187	65,000	65,000	110,000
524110	Repairs-Office Equipment	0	500	500	500
531602	Supp-Medical	38,138	35,000	35,000	40,000
531701	Supp-Custodial	0	400	400	400
531906	Supp-Educational	0	3,500	3,500	3,500
531907	Supp-Food and Provisions	2,441	5,000	5,000	5,000
531914	Supp-Office and Printing	8,024	20,000	20,000	17,000
531999	Supp-Other	4,687	30,000	30,000	15,000
535100	Books and Publications	934	800	800	1,500
536110	Dues-Memberships	3,919	3,000	3,000	4,000
542010	Tele-Telephone	365	0	0	1,000
542020	Tele-Telephone Cellular	2,088	5,000	5,000	2,500
553000	Indirect Cost Allocation	56,252	56,252	56,252	56,252
554010	Advertising	0	5,000	5,000	2,500
555205	Travel-Mileage	106	1,000	1,000	1,000
555210	Travel	1,291	7,000	7,000	4,000
620101	Garage Equip Rental Charges	12,166	5,185	5,185	5,185
620103	Garage Contractual Charges	2,500	2,407	2,407	2,407
850105	Cap-Motor Vehicles	0	0	0	30,000
	400-30-501-5013-000000-000	1,579,598	1,807,561	1,807,561	1,879,024
400-30-501-5014-000000-000 Prevention					
501000	Sal-Full-time	223,947	272,503	272,503	270,625
510099	Sal-Allow for Salary Savings	0	-12,979	-12,979	-13,532
511100	Bene-FICA	16,572	19,858	19,858	20,703
511115	Bene-Health Insurance	22,901	30,701	30,701	38,455
511120	Bene-Dental Insurance	133	108	108	132
511125	Bene-VRS Life Insurance	605	726	726	3,220
511140	Bene-Retirement VRS	28,362	34,394	34,394	22,381
511166	Bene-Allowance for Vacancy Sav	0	-1,028	-1,028	-1,197
521905	Contractual-Other	44,155	55,000	55,000	55,000
522115	Maint-Office Equipment	0	500	500	500

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Behavioral Healthcare Svc Fund					
0602 Behavioral Healthcare Services Fund					
<u>400-30-501-5014-000000-000 Prevention</u>					
523145	Rentals-Land and Buildings	24,290	38,000	38,000	30,000
524100	Repairs-Buildings and Grounds	0	200	200	200
524110	Repairs-Office Equipment	0	200	200	200
531906	Supp-Educational	0	8,500	8,500	8,500
531907	Supp-Food and Provisions	2,835	3,300	3,300	3,300
531914	Supp-Office and Printing	377	6,000	6,000	3,500
531999	Supp-Other	5,892	9,000	16,000	9,000
535100	Books and Publications	998	1,000	1,000	1,000
536110	Dues-Memberships	165	1,500	1,500	1,500
541999	Util-Other	756	5,000	5,000	2,500
542020	Tele-Telephone Cellular	271	2,000	2,000	1,000
553000	Indirect Cost Allocation	24,612	24,612	24,612	24,612
555205	Travel-Mileage	0	1,000	1,000	1,000
555210	Travel	1,643	3,000	10,660	3,000
620101	Garage Equip Rental Charges	8,678	2,221	2,221	2,221
620103	Garage Contractual Charges	2,500	2,407	2,407	2,407
		400-30-501-5014-000000-000	409,692	507,723	522,383
					490,227
<u>400-30-501-5015-000000-000 Part C</u>					
501000	Sal-Full-time	113,763	134,052	134,052	135,844
510099	Sal-Allow for Salary Savings	0	-6,478	-6,478	-6,792
511100	Bene-FICA	8,103	9,910	9,910	10,393
511115	Bene-Health Insurance	18,484	26,677	26,677	28,509
511120	Bene-Dental Insurance	69	60	60	104
511125	Bene-VRS Life Insurance	305	363	363	1,616
511140	Bene-Retirement VRS	13,556	16,202	16,202	11,234
511166	Bene-Allowance for Vacancy Sav	0	-514	-514	-600
521905	Contractual-Other	151,030	225,000	225,000	225,000
531999	Supp-Other	365	7,000	7,000	7,000
555205	Travel-Mileage	0	1,000	1,000	1,000
555210	Travel	100	3,000	3,000	3,000
		400-30-501-5015-000000-000 Part C	305,774	416,272	416,272
					416,308
	0602 Behavioral Healthcare Services	9,684,567	10,956,138	10,970,798	11,816,569
	400 Behavioral Healthcare Svc Fund	9,684,567	10,956,138	10,970,798	11,816,569
Public Law Library Fund					
0703 Law Library Fund					
<u>405-35-602-6041-000000-000 Law Library</u>					
523999	Rentals-Other	0	3,454	3,454	3,454
531914	Supp-Office and Printing	5,356	6,672	6,672	6,672
535100	Books and Publications	19,415	19,260	19,260	19,260
553000	Indirect Cost Allocation	1,640	1,640	1,640	1,640
		405-35-602-6041-000000-000 Law	26,411	31,026	31,026
					31,026
	0703 Law Library Fund	26,411	31,026	31,026	31,026
					31,026
	405 Public Law Library Fund	26,411	31,026	31,026	31,026
					31,026

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Social Services Fund					
0603 Social Services Fund					
410-30-502-5030-000000-000 Joint Administration					
501000	Sal-Full-time	892,492	1,072,925	1,072,925	1,448,855
510099	Sal-Allow for Salary Savings	0	-51,954	-51,954	-57,533
511100	Bene-FICA	64,918	79,152	79,152	88,019
511115	Bene-Health Insurance	92,420	135,160	135,160	478,469
511120	Bene-Dental Insurance	754	780	780	712
511125	Bene-VRS Life Insurance	2,251	89,987	89,987	12,490
511140	Bene-Retirement VRS	93,881	98,063	98,063	84,070
511145	Bene-Retirement PSRS	969,693	983,640	983,640	1,103,840
511166	Bene-Allowance for Vacancy Sav	0	-4,108	-4,108	-9,279
521002	Contractual-Auditing	0	8,200	8,200	8,200
521214	Contractual-Trash Remov Other	8,942	0	8,000	8,000
521706	Contractual-Janitorial	87,833	0	64,000	83,270
521905	Contractual-Other	34,781	561,048	49,260	160,048
521907	Contractual-Performance Bonds	0	300	300	300
521912	Contractual-Software Services	0	0	0	1,650
521914	Contractual-Temp Work	46,220	0	26,403	52,474
521918	Contractual-Security	278,076	0	280,000	280,000
522115	Maint-Office Equipment	5,774	70,710	70,710	70,710
522130	Maint-Security System	1,873	13,000	13,000	13,000
522999	Maint-Other	29,676	0	25,000	25,000
523120	Rentals-Computers	27,054	42,492	42,492	42,492
523145	Rentals-Land and Buildings	1,186,590	1,164,869	1,164,869	1,164,869
523999	Rentals-Other	3,600	0	4,200	4,000
524100	Repairs-Buildings and Grounds	2,482	113,467	113,467	113,467
524110	Repairs-Office Equipment	0	10,000	10,000	10,000
531001	Supp-Postage	67,441	70,000	97,107	70,000
531914	Supp-Office and Printing	50,795	182,500	155,393	177,500
533010	Noncap-Equipment	2,376	450,492	355,492	400,492
533020	Noncap-Furniture	0	5,000	5,000	5,000
533070	Noncap-Computer Software	0	212,000	212,000	212,000
535100	Books and Publications	1,108	1,000	1,000	1,000
536110	Dues-Memberships	1,950	2,000	2,000	2,000
541010	Util-Electricity	238,474	0	240,000	240,000
541020	Util-Water and Sewer	12,232	0	11,785	11,785
541050	Util-Stormwater Fees	243,159	238,000	340,000	238,000
541999	Util-Other	0	249,600	0	0
542010	Tele-Telephone	31,055	38,400	38,400	38,400
542020	Tele-Telephone Cellular	29,140	34,800	34,800	34,800
553000	Indirect Cost Allocation	243,901	476,630	476,630	476,630
554010	Advertising	0	400	400	400
555100	Training	2,650	3,000	3,000	3,000
555210	Travel	603	20,000	20,000	20,000
555228	Purchase Card	0	0	0	0
610101	Computer Service Charges	274,390	295,476	295,476	257,159
610102	Telecommunications Charges	88,287	33,423	33,423	75,919
620101	Garage Equip Rental Charges	3,935	5,135	5,135	5,135
620103	Garage Contractual Charges	10,000	2,406	9,626	10,000
630101	Risk Management Charges	267,582	268,879	268,879	269,544
850101	Cap-Equipment-Other	0	0	50,000	0
410-30-502-5030-000000-000 Joint		5,398,385	6,976,872	6,939,092	7,735,887
410-30-502-5031-000000-000 Employment Services					
501000	Sal-Full-time	692,860	812,818	812,818	790,752
510099	Sal-Allow for Salary Savings	0	-38,997	-38,997	-39,541
511100	Bene-FICA	51,286	59,660	59,660	60,495

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Social Services Fund					
0603 Social Services Fund					
410-30-502-5031-000000-000 Employment Services					
511115	Bene-Health Insurance	75,946	97,022	97,022	125,060
511120	Bene-Dental Insurance	544	600	600	356
511125	Bene-VRS Life Insurance	1,868	2,183	2,183	9,407
511140	Bene-Retirement VRS	79,312	94,123	94,123	61,242
511166	Bene-Allowance for Vacancy Sav	0	-3,090	-3,090	-3,495
521501	Contractual-FSET Admin Agree	0	1,000	1,000	1,000
521502	Contractual-FSET Medical Spt	0	500	500	500
521905	Contractual-Other	2,545	31,200	0	0
521914	Contractual-Temp Work	0	0	35,000	35,000
522115	Maint-Office Equipment	0	2,375	2,375	2,375
523120	Rentals-Computers	0	5,530	5,530	5,530
531914	Supp-Office and Printing	1,959	10,000	6,200	10,000
533020	Noncap-Furniture	0	5,000	5,000	5,000
535100	Books and Publications	195	2,000	2,000	2,000
536110	Dues-Memberships	0	600	600	600
555100	Training	40	5,000	5,000	5,000
555210	Travel	0	5,000	5,000	5,000
558112	PA-VIEW Education & Training	106,995	230,000	230,000	190,000
558116	PA-VIEW Emergency Intervention	7,100	20,000	20,000	20,000
558126	PA-FSET Education and Training	2,346	35,000	35,000	35,000
558127	PA-FSET Emergency Intervention	228	5,000	5,000	5,000
558128	PA-FSET Transp Serv Supp Serv	14,198	34,000	34,000	34,000
558129	PA-FSET Work Related Spt Svcs	1,160	1,000	1,000	1,000
558158	PA-Transp Svc-Supportive	48,930	60,000	60,000	60,000
558162	PA-Work Related Incentives-ESP	0	2,000	2,000	2,000
558163	PA-Work Related-Support. Serv.	5,124	5,000	5,000	5,000
558165	PA-VIEW Medical Spt Svcs	0	1,500	1,500	1,500
558166	PA-VIEW Admin Spt Agreements	0	50,000	50,000	25,000
558168	PA-EATP Support Svcs	40,909	95,000	95,000	75,000
558169	PA-Employment Advan for TANF	27,000	105,285	105,285	67,000
620101	Garage Equip Rental Charges	5,902	4,493	4,493	4,493
620103	Garage Contractual Charges	0	2,406	0	-94
410-30-502-5031-000000-000		1,166,448	1,743,208	1,740,802	1,601,180
410-30-502-5032-000000-000 Virginia Fuel Assistance Prog					
501000	Sal-Full-time	48,132	48,453	48,453	48,454
501100	Sal-Part-time	17,810	79,327	79,327	79,327
510099	Sal-Allow for Salary Savings	0	-2,292	-2,292	-2,423
511100	Bene-FICA	4,493	3,507	3,507	3,707
511115	Bene-Health Insurance	8,652	10,418	10,418	6,253
511120	Bene-Dental Insurance	102	108	108	80
511125	Bene-VRS Life Insurance	128	128	128	576
511140	Bene-Retirement VRS	6,074	6,074	6,074	4,007
511166	Bene-Allowance for Vacancy Sav	0	-182	-182	-214
521905	Contractual-Other	0	10,000	10,000	10,000
523120	Rentals-Computers	0	3,500	3,500	3,500
531914	Supp-Office and Printing	-80	1,000	1,000	1,000
410-30-502-5032-000000-000 Virginia		85,311	160,041	160,041	154,267
410-30-502-5033-000000-000 Welfare Services Assistance					
558101	PA-ADC Foster Care	1,357,170	2,600,000	2,600,000	2,000,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Social Services Fund					
0603 Social Services Fund					
410-30-502-5033-000000-000 Welfare Services Assistance					
558102	PA-ADC Unemployed Parent	0	2,000	2,000	2,000
558105	PA-AFDC Ed/Trng: Non-Jobs	0	5,000	5,000	5,000
558106	PA-AFDC Working Day Care	169,310	0	0	0
558107	PA-Temp Aid to Needy Families	-10,399	30,000	30,000	30,000
558108	PA-Aux. Grants-Disabled	331,015	420,000	420,000	375,000
558109	PA-Auxiliary Grants Aged	191,184	320,000	320,000	250,000
558110	PA-Conting. Appropriation	0	100,000	0	100,000
558113	PA-Emerg. Shelter & Utilities	9,832	25,000	25,000	25,000
558114	PA-Emergency Assistance	0	2,000	2,000	2,000
558115	PA-Emergency Fuel Payments	550	2,000	2,000	2,000
558118	PA-Family Preservation Grant	78,339	106,915	106,915	106,915
558119	PA-Family Reunification Funds	37,149	26,479	26,479	26,479
558130	PA-General Relief	115,026	250,000	250,000	110,000
558131	PA-Head Start Child Care	26,829	0	0	0
558133	PA-Indep. Living Initiatives	30,465	50,000	48,758	40,000
558135	PA-IVe Foster Care Day Care	49,715	100,000	100,000	100,000
558136	PA-IVe Foster Care Transp	0	2,000	2,000	2,000
558137	PA-Learnfare Day Care	203	0	0	0
558138	PA-Local Only Client Payments	5,342	30,000	30,000	30,000
558141	PA-Non-View Day Care	585,100	0	0	0
558144	PA-POS-Foster Care/Adults	570	0	0	0
558145	PA-POS-Adult Protect. Serv	8,986	25,000	25,000	25,000
558147	PA-POS-Home Based Compan	105,570	180,000	180,000	113,198
558148	PA-Prevention Foster Care	28,640	60,000	60,000	60,000
558149	PA-Refugee Resettlement	0	500	500	500
558150	PA-Respite Care	3,200	20,000	20,000	20,000
558154	PA-Special Needs Adoption	300,870	950,000	950,000	950,000
558155	PA-Subsidized Adoptions	1,974,352	900,000	900,000	900,000
558157	PA-Transitional Day Care	67,560	0	0	0
558159	PA-View-AFDC Working Day Care	546,631	0	0	0
558160	PA-VIEW-Transitional Day Care	120,179	0	0	0
558167	PA-Program Improv Plan	1,944	162,970	0	0
558171	PA-ILP Educ & Training Voucher	42,886	60,000	60,000	60,000
558195	PA-Apprv Chld Wlfre Train P.S.	11,607	0	20,000	20,000
558196	PA-IV-E Approv Fstr Adopt. Par	15,219	0	130,000	50,000
410-30-502-5033-000000-000 Welfare		6,205,044	6,429,864	6,315,652	5,405,092
410-30-502-5034-000000-000 Resource Development and Mgmt					
501000	Sal-Full-time	244,195	255,776	255,776	259,719
510005	Allow-On-Call	2,588	4,317	4,317	3,240
510099	Sal-Allow for Salary Savings	0	-12,405	-12,405	-12,987
511100	Bene-FICA	17,601	18,975	18,975	20,116
511115	Bene-Health Insurance	37,181	46,648	46,648	48,295
511120	Bene-Dental Insurance	210	252	252	144
511125	Bene-VRS Life Insurance	655	695	695	3,129
511140	Bene-Retirement VRS	27,697	29,389	29,389	21,747
511166	Bene-Allowance for Vacancy Sav	0	-982	-982	-1,140
521905	Contractual-Other	0	500	500	500
531914	Supp-Office and Printing	0	1,000	1,000	1,000
555100	Training	0	500	500	500
555210	Travel	115	500	500	500
410-30-502-5034-000000-000 Resource		330,243	345,165	345,165	344,763

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Social Services Fund					
0603 Social Services Fund					
410-30-502-5035-000000-000 Day Care Administration					
501000	Sal-Full-time	178,507	237,152	237,152	218,235
510099	Sal-Allow for Salary Savings	0	-11,474	-11,474	-10,914
511100	Bene-FICA	12,947	17,555	17,555	16,693
511115	Bene-Health Insurance	20,865	35,728	35,728	28,607
511120	Bene-Dental Insurance	108	108	108	80
511125	Bene-VRS Life Insurance	458	643	643	2,598
511140	Bene-Retirement VRS	21,524	30,407	30,407	18,048
511166	Bene-Allowance for Vacancy Sav	0	-908	-908	-966
521905	Contractual-Other	240,437	365,000	295,000	50,000
521914	Contractual-Temp Work	87,664	0	70,000	70,000
531914	Supp-Office and Printing	525	1,500	1,500	1,500
555210	Travel	0	1,000	1,000	1,000
	410-30-502-5035-000000-000 Day Care	563,035	676,711	676,711	394,881
410-30-502-5036-000000-000 Eligibility Administration					
501000	Sal-Full-time	2,848,091	3,466,220	3,466,220	3,395,189
501100	Sal-Part-time	21,369	0	0	0
510099	Sal-Allow for Salary Savings	0	-136,755	-136,755	-169,751
511100	Bene-FICA	207,316	255,149	255,149	259,724
511115	Bene-Health Insurance	408,099	503,759	503,759	605,401
511120	Bene-Dental Insurance	2,692	3,084	3,084	2,056
511125	Bene-VRS Life Insurance	7,610	9,348	9,348	40,413
511140	Bene-Retirement VRS	341,217	422,282	422,282	278,142
511166	Bene-Allowance for Vacancy Sav	0	-13,249	-13,249	-14,996
521905	Contractual-Other	33,764	50,000	51,170	7,500
521907	Contractual-Performance Bonds	40	500	500	500
521914	Contractual-Temp Work	22,817	0	43,830	44,000
531914	Supp-Office and Printing	940	5,000	5,000	5,000
533020	Noncap-Furniture	0	5,000	5,000	5,000
535100	Books and Publications	0	500	500	500
536110	Dues-Memberships	0	400	400	400
555100	Training	320	1,000	1,000	2,000
555210	Travel	162	5,000	5,000	5,000
620101	Garage Equip Rental Charges	2,272	642	642	642
620103	Garage Contractual Charges	0	2,407	0	0
	410-30-502-5036-000000-000 Eligibility	3,896,706	4,580,287	4,622,880	4,466,720
410-30-502-5037-000000-000 Services Administration					
501000	Sal-Full-time	2,120,573	2,569,305	2,569,305	2,532,040
501100	Sal-Part-time	45,586	150,749	150,749	150,749
510000	Sal-Overtime	5,663	0	0	0
510005	Allow-On-Call	14,248	35,624	35,624	12,960
510099	Sal-Allow for Salary Savings	0	-123,801	-123,801	-126,607
511100	Bene-FICA	157,821	189,391	189,391	194,680
511115	Bene-Health Insurance	267,372	350,995	350,995	400,982
511120	Bene-Dental Insurance	1,796	1,836	1,836	1,328
511125	Bene-VRS Life Insurance	5,699	6,937	6,937	30,285
511140	Bene-Retirement VRS	248,407	306,432	306,432	206,334
511166	Bene-Allowance for Vacancy Sav	0	-9,810	-9,810	-11,231
521504	Contractual-C.A.R.E.S.	72,737	100,000	100,000	100,000
521603	Contractual-Medical Expenses	600	0	1,000	1,000
521905	Contractual-Other	20,427	96,957	92,132	0
521907	Contractual-Performance Bonds	350	300	300	300
521914	Contractual-Temp Work	66,081	0	162,970	70,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Social Services Fund					
0603 Social Services Fund					
410-30-502-5037-000000-000 Services Administration					
531907	Supp-Food and Provisions	133	0	2,000	0
531914	Supp-Office and Printing	7,098	30,000	30,000	10,000
533020	Noncap-Furniture	0	5,000	5,000	5,000
535100	Books and Publications	677	400	400	400
536110	Dues-Memberships	0	500	500	500
542100	Tele-Pager	8,797	0	1,825	0
554010	Advertising	0	50,000	0	0
555100	Training	1,552	2,000	2,390	2,000
555210	Travel	3,420	15,000	15,852	15,000
620101	Garage Equip Rental Charges	29,132	18,609	18,609	18,609
620103	Garage Contractual Charges	0	2,407	0	-2,593
850105	Cap-Motor Vehicles	0	68,322	68,322	68,322
410-30-502-5037-000000-000 Services		3,078,171	3,867,153	3,978,958	3,680,058
410-30-502-5041-000000-000 CSA Administration					
501000	Sal-Full-time	135,631	140,732	140,732	133,021
510099	Sal-Allow for Salary Savings	0	-6,657	-6,657	-6,651
511100	Bene-FICA	9,807	10,185	10,185	10,176
511115	Bene-Health Insurance	13,823	19,387	19,387	21,393
511120	Bene-Dental Insurance	54	48	48	52
511125	Bene-VRS Life Insurance	353	372	372	1,583
511140	Bene-Retirement VRS	16,693	17,641	17,641	11,001
511166	Bene-Allowance for Vacancy Sav	0	-529	-529	-589
521905	Contractual-Other	8,209	11,000	11,000	11,000
521907	Contractual-Performance Bonds	0	100	100	100
522115	Maint-Office Equipment	0	2,892	2,892	2,892
523999	Rentals-Other	0	4,000	4,000	1,715
524110	Repairs-Office Equipment	0	100	100	100
531001	Supp-Postage	19	350	350	350
531914	Supp-Office and Printing	2,547	9,000	6,100	4,100
535100	Books and Publications	0	100	100	100
542010	Tele-Telephone	753	950	950	950
555100	Training	1,025	3,000	3,000	3,000
555205	Travel-Mileage	0	100	0	0
555210	Travel	470	0	3,000	5,000
610101	Computer Service Charges	41,115	42,424	42,424	42,424
620102	Motor Pool Charges	754	1,300	1,300	1,300
410-30-502-5041-000000-000 CSA		231,253	256,495	256,495	243,017
0603 Social Services Fund		20,954,596	25,035,796	25,035,796	24,025,865
410 Social Services Fund		20,954,596	25,035,796	25,035,796	24,025,865
Community Services Fund					
0604 CSA Fund					
415-30-502-5039-000000-000 CSA Services					
558110	PA-Conting. Appropriation	0	160,678	160,678	31,418
558117	PA-1D Family Foster Care Maint	-1,908	0	0	0
558138	PA-Local Only Client Payments	0	271,013	271,013	2,000
558175	PA-1A Foster Care IVE CongCare	0	159,740	159,740	50,000
558176	PA-1B Foster Care CongCare	-3,220	632,735	632,735	311,000
558177	PA-1C CongCare Par Agr/NonCus	0	34,540	34,540	16,064
558179	PA-2A Ther Foster Care IVE	587,227	1,225,440	1,225,440	810,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Community Services Fund					
0604 CSA Fund					
415-30-502-5039-000000-000 CSA Services					
558180	PA-2A1 Ther Foster Care	1,272,193	2,187,510	2,187,510	1,800,000
558181	PA-2A2 TFC Par Agr/NonCus	579	33,649	33,649	15,644
558182	PA-2B Spec Foster Care IVE	139,510	145,220	145,220	116,000
558183	PA-2B1 Spec Foster Care	588,582	592,775	592,775	550,000
558184	PA-2C Fam Foster Care IVE	0	12,810	12,810	5,903
558185	PA-2D Fam Foster Care Maint	5,671	176,447	176,447	80,000
558186	PA-2E FFC Other and IL	74,591	134,180	134,180	100,000
558187	PA-2F Comm Based Svcs	175,729	622,140	622,140	361,032
558188	PA-2F1 Comm Svcs Transition	21,200	74,802	74,802	75,000
558189	PA-2G Alt Day/SPED Day	270,923	607,888	607,888	400,000
558190	PA-2H Public School Svcs	1,285	65,988	65,988	31,097
558191	PA-2I Psych Hospital	0	7,288	7,288	3,351
558192	PA-3 NonMand CongCare	0	65,650	65,650	68,650
558198	PA-4 Educ Svcs CongCare	-4,465	0	0	0
558199	PA-3 NonMand Comm	20,087	87,870	87,870	87,870
558200	1E-Ed Svcs CongCare	157,758	136,720	136,720	187,000
415-30-502-5039-000000-000 CSA		3,305,743	7,435,083	7,435,083	5,102,029
415-30-502-5040-000000-000 CSA Medicaid					
558164	PA-Medicaid	78,759	231,384	231,384	200,000
415-30-502-5040-000000-000 CSA		78,759	231,384	231,384	200,000
0604 CSA Fund		3,384,502	7,666,467	7,666,467	5,302,029
415 Community Services Fund					
Stormwater Management Fund					
0502 Storm Water Management Fund					
420-25-400-4002-000000-000 Stormwater Management					
501000	Sal-Full-time	569,337	709,071	709,071	858,564
510000	Sal-Overtime	14,177	11,000	11,000	11,000
510005	Allow-On-Call	6,397	10,796	10,796	6,480
510099	Sal-Allow for Salary Savings	0	-38,218	-38,218	-51,062
511100	Bene-FICA	42,077	52,768	52,768	64,298
511115	Bene-Health Insurance	97,309	137,779	137,779	217,375
511120	Bene-Dental Insurance	542	504	504	540
511125	Bene-VRS Life Insurance	1,492	9,297	9,297	17,366
511140	Bene-Retirement VRS	60,308	85,452	85,452	63,632
511145	Bene-Retirement PSRS	105,495	107,850	107,850	125,586
511166	Bene-Allowance for Vacancy Sav	0	-2,739	-2,739	-4,086
521002	Contractual-Auditing	0	1,300	1,300	1,300
521905	Contractual-Other	263,860	400,000	400,000	426,275
521910	Contractual-Rental Uniforms	6,510	6,181	6,181	6,181
524999	Repairs-Other	0	5,000	5,000	5,000
531602	Supp-Medical	633	300	300	300
531914	Supp-Office and Printing	3,448	5,000	5,000	5,000
531917	Supp-Uniforms	1,931	4,080	4,080	4,080
531999	Supp-Other	6,452	22,000	22,000	22,000
532120	Mat-Construction	30,632	52,000	52,000	52,000
533030	Noncap-Small Tools	657	2,500	2,500	2,500
541999	Util-Other	34,473	44,100	44,100	44,100
542010	Tele-Telephone	160	2,000	2,000	2,000
542020	Tele-Telephone Cellular	2,301	2,000	2,000	2,000
553000	Indirect Cost Allocation	76,534	76,533	76,533	76,533

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Stormwater Management Fund					
0502 Storm Water Management Fund					
420-25-400-4002-000000-000 Stormwater Management					
555100	Training	1,920	6,000	6,000	6,000
610101	Computer Service Charges	56,626	58,866	58,866	41,029
610102	Telecommunications Charges	1,887	1,652	1,652	1,995
620101	Garage Equip Rental Charges	142,530	91,451	91,451	91,451
620102	Motor Pool Charges	377	0	0	0
620103	Garage Contractual Charges	10,000	9,626	9,626	9,626
630101	Risk Management Charges	118,807	119,383	119,383	120,901
850101	Cap-Equipment-Other	0	532,400	532,400	451,000
990100	Trans to General Fund	282,550	375,557	375,557	410,689
990300	Trans to CIP Fund	3,317,451	4,209,659	4,209,659	5,375,495
990740	Trans to Waste Management Fund	0	400,000	400,000	0
990800	Trans to City Garage Fund	0	0	0	44,000
420-25-400-4002-000000-000		5,256,873	7,511,148	7,511,148	8,511,148
0502 Storm Water Management Fund		5,256,873	7,511,148	7,511,148	8,511,148
420 Stormwater Management Fund		5,256,873	7,511,148	7,511,148	8,511,148
Willett Hall Fund					
0806 Willett Hall					
435-35-600-6004-000000-000 Willet Hall					
501000	Sal-Full-time	62,434	77,858	77,858	80,594
501100	Sal-Part-time	37,604	71,200	71,200	71,200
510099	Sal-Allow for Salary Savings	0	-3,746	-3,746	-3,893
511100	Bene-FICA	7,614	11,571	11,571	5,956
511115	Bene-Health Insurance	1,831	5,493	5,493	7,578
511120	Bene-Dental Insurance	0	72	72	40
511125	Bene-VRS Life Insurance	7,888	210	210	927
511140	Bene-Retirement VRS	167	9,927	9,927	6,438
511166	Bene-Allowance for Vacancy Sav	0	-589	-589	-636
521706	Contractual-Janitorial	18	2,500	2,500	2,500
521905	Contractual-Other	32,232	54,000	54,000	35,000
521911	Contractual-Settlement Costs	55,929	81,000	81,000	60,000
524999	Repairs-Other	413	50,000	50,000	15,000
531402	Supp-Decorating	663	1,000	1,000	1,000
531701	Supp-Custodial	2,282	0	0	0
531914	Supp-Office and Printing	1,483	5,094	5,094	5,094
536100	Dues and Subscriptions	149	1,050	1,050	1,050
554010	Advertising	699	9,427	9,427	9,427
555205	Travel-Mileage	0	630	630	630
555228	Purchase Card	3,618	0	0	0
555399	Mtgs-Other	68	315	315	315
610101	Computer Service Charges	7,168	7,306	7,306	8,414
610102	Telecommunications Charges	1,781	2,548	2,548	3,044
435-35-600-6004-000000-000 Willet		224,040	386,866	386,866	309,678
0806 Willett Hall		224,040	386,866	386,866	309,678
435 Willett Hall Fund		224,040	386,866	386,866	309,678

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Recreation Fund					
0708 Recreation Fund					
440-35-600-6003-000000-000 Before and After Program					
501100	Sal-Part-time	252,069	125,000	125,000	199,968
511100	Bene-FICA	19,284	9,563	9,563	15,298
511166	Bene-Allowance for Vacancy Sav	0	-478	-478	0
521905	Contractual-Other	316,404	243,750	243,750	305,000
531999	Supp-Other	29,722	45,382	45,382	29,606
555205	Travel-Mileage	16	0	0	0
555210	Travel	0	3,000	3,000	3,000
799999	Contribution to Net Assets	0	87,565	87,565	87,565
980950	Trans to Public Schools Oper	40,000	86,218	86,218	0
440-35-600-6003-000000-000 Before		657,495	600,000	600,000	640,437
0708 Recreation Fund		657,495	600,000	600,000	640,437
440 Recreation Fund		657,495	600,000	600,000	640,437
Cemetery Fund					
0512 Cemetery Perpetual Care Fund					
500-35-600-6005-000000-000 Cemetery Perpetual Care					
522999	Maint-Other	0	100,000	100,000	100,000
500-35-600-6005-000000-000 Cemetery		0	100,000	100,000	100,000
0512 Cemetery Perpetual Care Fund		0	100,000	100,000	100,000
500 Cemetery Fund		0	100,000	100,000	100,000
New Port Community Development Authority					
0808 New Port Community Development Authority					
630-82-903-9030-000000-000 New Port Community Development Authority					
521905	Contractual-Other	1,242,976	1,022,642	1,022,642	1,019,903
630-82-903-9030-000000-000 New Port		1,242,976	1,022,642	1,022,642	1,019,903
0808 New Port Community		1,242,976	1,022,642	1,022,642	1,019,903
630 New Port Community Development		1,242,976	1,022,642	1,022,642	1,019,903
Public Utility Fund					
0513 Public Utilities Fund					
700-50-800-8000-000000-000 General Expense					
501000	Sal-Full-time	454,171	600,206	600,206	773,783
510099	Sal-Allow for Salary Savings	0	-28,955	-28,955	-30,122
511100	Bene-FICA	33,166	43,648	43,648	46,087
511115	Bene-Health Insurance	147,803	67,950	67,950	246,815
511120	Bene-Dental Insurance	243	228	228	212
511125	Bene-VRS Life Insurance	1,214	50,830	50,830	7,169
511140	Bene-Retirement VRS	49,375	38,587	38,587	46,423
511145	Bene-Retirement PSRS	419,762	400,821	400,821	445,501
511166	Bene-Allowance for Vacancy Sav	0	-2,261	-2,261	-5,079
511170	Accrued Annual Leave	15,683	0	0	0
511175	Accrued Comp Time	1,422	0	0	0
521002	Contractual-Auditing	0	0	0	16,175
521905	Contractual-Other	140,966	420,713	420,713	420,713

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Public Utility Fund					
0513 Public Utilities Fund					
700-50-800-8000-000000-000 General Expense					
521921	Contractual-Water Purch Norfol	0	1,000,000	1,000,000	1,000,000
531914	Supp-Office and Printing	7,428	8,625	8,625	8,000
536110	Dues-Memberships	6,082	5,347	5,347	5,347
542010	Tele-Telephone	2,305	2,424	2,424	2,500
550110	Claims-Settlements and Refunds	0	2,339	2,339	1,450
555100	Training	1,494	2,225	2,225	1,500
555210	Travel	255	2,225	2,225	1,500
555228	Purchase Card	1,135	0	0	0
890999	Depreciation Expense	4,115,968	0	0	0
891000	Amortization-COI	67,188	0	0	0
891010	Amortization-Bond Disc/Prem	24,683	0	0	0
700-50-800-8000-000000-000 General		5,490,342	2,614,952	2,614,952	2,987,974
700-50-800-8001-000000-000 Garage					
620101	Garage Equip Rental Charges	447,848	327,297	327,297	432,027
620103	Garage Contractual Charges	10,000	10,000	10,000	10,000
700-50-800-8001-000000-000 Garage		457,848	337,297	337,297	442,027
700-50-800-8002-000000-000 Purification Operations					
501000	Sal-Full-time	1,041,365	1,101,541	1,101,541	1,098,627
501100	Sal-Part-time	7,692	30,548	30,548	30,548
510005	Allow-On-Call	5,359	6,479	6,479	7,560
510007	Allow-Shift Differential	73,824	57,610	57,610	57,610
510099	Sal-Allow for Salary Savings	0	-52,670	-52,670	-54,932
511100	Bene-FICA	82,846	80,578	80,578	84,624
511115	Bene-Health Insurance	222,283	123,034	123,034	153,606
511120	Bene-Dental Insurance	748	804	804	744
511125	Bene-VRS Life Insurance	2,810	2,949	2,949	13,163
511140	Bene-Retirement VRS	123,440	130,039	130,039	87,225
511166	Bene-Allowance for Vacancy Sav	0	-4,175	-4,175	-4,899
521202	Contractual-Disposal Fees	2,862	6,000	6,000	6,000
521308	Contractual-Regulatory Implem	78,170	82,400	82,400	84,050
521706	Contractual-Janitorial	8,145	11,230	11,230	14,280
521901	Contractual-Chemical Analysis	38,224	62,400	62,400	63,650
521910	Contractual-Rental Uniforms	2,433	4,093	4,093	4,300
521912	Contractual-Software Services	9,306	7,500	7,500	10,000
521922	Contractual Lagoon Maintenance	1,292,395	0	0	1,400,000
522110	Maint-Equipment	100,367	124,869	124,869	128,000
522115	Maint-Office Equipment	0	964	964	964
522140	Maint-Grass Cutting	37,372	47,084	47,084	48,100
524100	Repairs-Buildings and Grounds	41,257	55,500	55,500	55,500
524110	Repairs-Office Equipment	1,124	1,050	1,050	1,050
524999	Repairs-Other	44,193	67,709	67,709	67,709
531601	Supp-Laboratory	50,492	57,750	57,750	60,650
531701	Supp-Custodial	1,194	1,673	1,673	1,750
531904	Supp-Chemicals	2,395,349	2,436,775	2,436,775	2,750,000
531914	Supp-Office and Printing	4,903	7,100	7,100	7,100
531916	Supp-Protective Clothing	1,182	5,206	5,206	5,206
532160	Mat-Lubricants	4,897	5,485	5,485	5,650
533030	Noncap-Small Tools	156	500	500	500
533070	Noncap-Computer Software	7,597	11,106	11,106	11,450
536110	Dues-Memberships	458	2,185	2,185	2,500
537100	Trees Shrubs and Flowers	7,392	9,998	9,998	11,000
541010	Util-Electricity	694,521	483,332	483,332	650,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Public Utility Fund					
0513 Public Utilities Fund					
700-50-800-8002-000000-000 Purification Operations					
541999	Util-Other	13,929	20,000	20,000	7,500
542000	Util-Wastewater Treatment	0	15,000	15,000	15,000
542010	Tele-Telephone	12,438	14,050	14,050	14,500
542020	Tele-Telephone Cellular	-460	0	0	0
543010	Fuel-Gasoline and Other	39,526	43,501	43,501	50,000
543020	Fuel-Natural Gas	1,387	15,000	15,000	15,000
555100	Training	6,105	20,400	20,400	23,000
	700-50-800-8002-000000-000	6,457,283	5,096,597	5,096,597	6,988,285
700-50-800-8003-000000-000 Maintenance of Distrib System					
501000	Sal-Full-time	561,149	702,861	702,861	701,244
501100	Sal-Part-time	4,457	8,600	8,600	8,600
510000	Sal-Overtime	28,760	18,000	18,000	18,000
510005	Allow-On-Call	6,739	7,560	7,560	7,560
510007	Allow-Shift Differential	28,815	29,535	29,535	29,535
510099	Sal-Allow for Salary Savings	0	-33,817	-33,817	-35,060
511100	Bene-FICA	45,074	51,741	51,741	54,222
511115	Bene-Health Insurance	193,176	121,321	121,321	132,831
511120	Bene-Dental Insurance	481	468	468	432
511125	Bene-VRS Life Insurance	1,524	1,897	1,897	8,437
511140	Bene-Retirement VRS	63,525	81,271	81,271	55,436
511166	Bene-Allowance for Vacancy Sav	0	-2,682	-2,682	-3,135
521202	Contractual-Disposal Fees	1,390	1,700	1,700	1,700
521204	Contractual-Miss Utility	19,736	22,200	22,200	22,000
521206	Contractual-Right of Way Main	22,146	61,000	61,000	61,000
521208	Contractual-Street Opening	216,929	200,000	200,000	220,000
521210	Contractual-Water Tank Main	2,400	3,400	3,400	7,500
521914	Contractual-Temp Work	58,718	82,000	82,000	72,000
522110	Maint-Equipment	6,049	40,000	40,000	35,000
524100	Repairs-Buildings and Grounds	1,020	3,000	3,000	3,000
524999	Repairs-Other	3,981	10,000	10,000	10,000
531701	Supp-Custodial	1,670	1,700	1,700	1,700
531914	Supp-Office and Printing	3,484	8,000	8,000	6,000
531920	Supp-Wearing Apparel	2,468	4,000	4,000	4,000
531999	Supp-Other	6,702	7,600	7,600	7,600
532120	Mat-Construction	74,543	75,000	75,000	75,000
532160	Mat-Lubricants	0	400	400	0
533030	Noncap-Small Tools	667	2,500	2,500	2,500
541010	Util-Electricity	163,359	145,334	145,334	190,000
542010	Tele-Telephone	2,944	4,000	4,000	4,000
543020	Fuel-Natural Gas	1,739	5,500	5,500	5,500
555100	Training	679	2,000	2,000	2,000
	700-50-800-8003-000000-000	1,524,320	1,666,089	1,666,089	1,708,602
700-50-800-8004-000000-000 Meter Reading and Maintenance					
501000	Sal-Full-time	239,045	391,066	271,066	390,191
510000	Sal-Overtime	0	1,125	1,125	1,125
510099	Sal-Allow for Salary Savings	0	-18,994	-18,994	-19,510
511100	Bene-FICA	17,067	29,064	29,064	29,850
511115	Bene-Health Insurance	148,157	86,670	86,670	91,039
511120	Bene-Dental Insurance	258	252	252	200
511125	Bene-VRS Life Insurance	642	1,066	1,066	4,643
511140	Bene-Retirement VRS	24,929	45,371	45,371	29,168
511166	Bene-Allowance for Vacancy Sav	0	-1,508	-1,508	-1,714
521208	Contractual-Street Opening	0	883	883	883

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Public Utility Fund					
0513 Public Utilities Fund					
700-50-800-8004-000000-000 Meter Reading and Maintenance					
521905	Contractual-Other	0	0	0	11,000
521910	Contractual-Rental Uniforms	60	791	791	791
521914	Contractual-Temp Work	138,929	0	120,000	0
524999	Repairs-Other	0	56	56	56
531999	Supp-Other	0	0	0	25,000
532120	Mat-Construction	273	2,760	2,760	2,760
533030	Noncap-Small Tools	183	441	441	441
555100	Training	19,500	25,000	25,000	25,000
	700-50-800-8004-000000-000 Meter	589,043	564,043	564,043	590,923
700-50-800-8005-000000-000 Billings and Collections					
501000	Sal-Full-time	363,892	463,033	463,033	460,486
501100	Sal-Part-time	0	11,022	11,022	11,022
510000	Sal-Overtime	0	11,258	11,258	11,258
510099	Sal-Allow for Salary Savings	0	-22,215	-22,215	-23,023
511100	Bene-FICA	25,499	33,185	33,185	35,227
511115	Bene-Health Insurance	172,042	78,934	78,934	92,315
511120	Bene-Dental Insurance	379	420	420	316
511125	Bene-VRS Life Insurance	932	1,216	1,216	5,481
511140	Bene-Retirement VRS	43,641	57,478	57,478	38,080
511166	Bene-Allowance for Vacancy Sav	0	-1,719	-1,719	-2,001
521905	Contractual-Other	0	27,980	27,980	173,980
521910	Contractual-Rental Uniforms	0	552	552	0
521914	Contractual-Temp Work	53,753	33,000	33,000	33,000
521915	Contractual-Training	0	3,312	3,312	1,000
522115	Maint-Office Equipment	2,310	4,526	4,526	4,000
524110	Repairs-Office Equipment	0	110	110	110
531001	Supp-Postage	141,410	146,000	146,000	11,000
531914	Supp-Office and Printing	26,383	29,714	29,714	10,014
533030	Noncap-Small Tools	0	220	220	0
542010	Tele-Telephone	1,746	2,355	2,355	1,800
555100	Training	15,452	25,000	25,000	22,000
610101	Computer Service Charges	165,957	172,435	172,435	178,432
610102	Telecommunications Charges	33,402	35,825	35,825	30,993
	700-50-800-8005-000000-000 Billings	1,046,796	1,113,641	1,113,641	1,095,490
700-50-800-8006-000000-000 Sewage Collect and Sys Maint					
501000	Sal-Full-time	822,646	1,128,725	1,128,725	1,115,037
510000	Sal-Overtime	110,719	95,000	95,000	95,000
510005	Allow-On-Call	12,524	12,960	12,960	11,880
510007	Allow-Shift Differential	0	40,000	40,000	40,000
510099	Sal-Allow for Salary Savings	0	-54,341	-54,341	-55,748
511100	Bene-FICA	67,007	83,150	83,150	86,215
511115	Bene-Health Insurance	239,963	216,912	216,912	227,880
511120	Bene-Dental Insurance	928	936	936	808
511125	Bene-VRS Life Insurance	2,201	3,043	3,043	13,414
511140	Bene-Retirement VRS	96,385	137,638	137,638	89,759
511166	Bene-Allowance for Vacancy Sav	0	-4,319	-4,319	-4,984
521208	Contractual-Street Opening	220,000	170,000	170,000	200,000
521905	Contractual-Other	23,075	50,000	50,000	50,000
521910	Contractual-Rental Uniforms	9,681	12,000	12,000	12,000
521914	Contractual-Temp Work	57,357	60,000	60,000	60,000
522135	Maint-Grounds	21,610	37,000	37,000	37,000
522146	Maint-Sewer Cleaning/CCTV	276,584	400,000	400,000	400,000
524100	Repairs-Buildings and Grounds	8,832	22,000	22,000	20,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Public Utility Fund					
0513 Public Utilities Fund					
700-50-800-8006-000000-000 Sewage Collect and Sys Maint					
524999	Repairs-Other	21,051	21,000	21,000	23,000
531701	Supp-Custodial	0	1,000	1,000	1,000
531904	Supp-Chemicals	10,807	18,000	18,000	15,000
531914	Supp-Office and Printing	16	2,000	2,000	2,000
531920	Supp-Wearing Apparel	2,644	4,300	4,300	4,300
531999	Supp-Other	20,285	32,000	32,000	32,000
532120	Mat-Construction	110,440	116,000	116,000	116,000
532160	Mat-Lubricants	0	2,000	2,000	0
533030	Noncap-Small Tools	4,324	5,000	5,000	5,000
536110	Dues-Memberships	0	155	155	155
541010	Util-Electricity	146,496	193,334	193,334	193,334
541999	Util-Other	21,419	10,090	10,090	21,000
542010	Tele-Telephone	564	1,500	1,500	1,500
543010	Fuel-Gasoline and Other	3,320	3,700	3,700	3,700
555100	Training	588	5,000	5,000	5,000
	700-50-800-8006-000000-000 Sewage	2,311,465	2,825,783	2,825,783	2,821,250
700-50-800-8007-000000-000 Non-Operating					
390099	Budgetary Fund Balance	0	3,192,488	3,192,488	0
521905	Contractual-Other	3,146	42,528	42,528	42,528
541030	Util-Waterworks Operation Fee	66,379	66,912	95,521	66,912
541050	Util-Stormwater Fees	9,437	10,780	10,780	10,780
541999	Util-Other	215,042	210,160	210,160	210,160
551110	PILOT	1,020,000	1,069,990	1,069,990	1,069,990
553000	Indirect Cost Allocation	757,047	757,047	757,047	757,047
554010	Advertising	6,322	8,499	8,499	8,499
554399	Other-Dev/Public Relations	1,010	1,933	1,933	1,933
559900	Contingency-Other Operating	117,854	443,363	414,754	626,444
630101	Risk Management Charges	403,932	405,889	405,889	410,825
710100	DS-Bond Principal	0	4,581,180	4,581,180	4,486,485
720100	DS-Bond Interest	2,660,291	6,165,635	6,165,635	6,399,788
770100	DS-Cost of Issuance	241,560	0	0	0
770101	Fiscal Charges	310	0	0	0
990100	Trans to General Fund	7,875,000	7,875,000	7,875,000	8,875,000
990710	Trans to Public Utility CIP	5,000,000	5,000,000	5,000,000	2,883,816
	700-50-800-8007-000000-000	18,377,328	29,831,404	29,831,404	25,850,207
700-50-800-8008-000000-000 Capital Additions					
501000	Sal-Full-time	470,796	504,123	504,123	530,423
510000	Sal-Overtime	28,349	6,677	6,677	6,677
510005	Allow-On-Call	6,231	11,874	11,874	4,320
510099	Sal-Allow for Salary Savings	0	-24,142	-24,142	-26,522
511100	Bene-FICA	36,471	36,935	36,935	40,909
511115	Bene-Health Insurance	169,278	77,461	77,461	85,170
511120	Bene-Dental Insurance	381	384	384	332
511125	Bene-VRS Life Insurance	1,249	1,353	1,353	6,365
511140	Bene-Retirement VRS	53,376	56,925	56,925	44,222
511166	Bene-Allowance for Vacancy Sav	0	-1,918	-1,918	-2,368
521910	Contractual-Rental Uniforms	10,905	12,000	12,000	12,000
524999	Repairs-Other	0	1,250	1,250	1,250
531999	Supp-Other	136,592	210,000	210,000	210,000
533030	Noncap-Small Tools	9,701	12,000	12,000	12,000
555100	Training	3,189	3,000	3,000	3,000
850101	Cap-Equipment-Other	0	0	0	85,500
850105	Cap-Motor Vehicles	3,500	68,000	68,000	199,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Public Utility Fund					
0513 Public Utilities Fund					
700-50-800-8008-000000-000 Capital		930,018	975,922	975,922	1,212,278
0513 Public Utilities Fund		37,184,443	45,025,728	45,025,728	43,697,036
700 Public Utility Fund		37,184,443	45,025,728	45,025,728	43,697,036

Golf Fund

0704 Golf Services Fund

720-51-801-8030-000000-000 Bide-a-Wee Golf Course

501000	Sal-Full-time	438,783	457,316	457,316	475,877
510099	Sal-Allow for Salary Savings	0	-11,580	-11,580	-22,657
511100	Bene-FICA	31,104	33,016	33,016	34,666
511115	Bene-Health Insurance	168,488	72,145	72,145	121,164
511120	Bene-Dental Insurance	192	168	168	224
511125	Bene-VRS Life Insurance	1,192	7,715	7,715	5,392
511140	Bene-Retirement VRS	55,626	47,975	47,975	37,473
511166	Bene-Allowance for Vacancy Sav	0	-1,710	-1,710	-2,326
511170	Accrued Annual Leave	-6,901	0	0	0
511175	Accrued Comp Time	-2,376	0	0	0
521002	Contractual-Auditing	0	4,000	4,000	4,000
521202	Contractual-Disposal Fees	2,179	5,000	5,000	5,000
521905	Contractual-Other	154,550	149,400	149,400	149,400
521910	Contractual-Rental Uniforms	5,523	5,200	5,200	5,200
521918	Contractual-Security	62,791	68,000	68,000	68,000
522110	Maint-Equipment	31,974	23,000	23,000	23,000
523105	Rentals-Cart	75,355	73,700	73,700	73,700
524100	Repairs-Buildings and Grounds	18,530	28,000	28,000	28,000
531201	Supp-Lawn	19,225	71,860	71,860	71,860
531404	Supp-Recreational	10,981	7,000	7,000	7,000
531701	Supp-Custodial	2,281	2,000	2,000	2,000
531904	Supp-Chemicals	62,058	59,590	59,590	59,590
531914	Supp-Office and Printing	6,205	5,500	5,500	5,500
531917	Supp-Uniforms	1,872	1,020	1,020	1,020
531920	Supp-Wearing Apparel	0	2,783	2,783	2,783
531999	Supp-Other	5,916	12,050	12,050	12,050
533030	Noncap-Small Tools	2,322	3,030	3,030	3,030
533080	Noncap-Mower Parts	21,558	23,000	23,000	23,000
541010	Util-Electricity	47,388	50,000	50,000	50,000
541020	Util-Water and Sewer	13,895	10,300	10,300	10,300
542010	Tele-Telephone	2,813	5,050	5,050	5,050
542020	Tele-Telephone Cellular	635	500	500	500
543020	Fuel-Natural Gas	6,082	11,000	11,000	11,000
543030	Fuel-Oil	18,089	17,000	17,000	17,000
553000	Indirect Cost Allocation	85,166	85,165	85,165	85,165
554010	Advertising	2,819	5,000	5,000	5,000
710100	DS-Bond Principal	0	380,000	380,000	400,000
720100	DS-Bond Interest	281,642	292,617	292,617	280,963
890999	Depreciation Expense	126,254	0	0	0
891000	Amortization-COI	7,719	0	0	0
891010	Amortization-Bond Disc/Prem	11,596	0	0	0
	720-51-801-8030-000000-000	1,773,528	2,005,810	2,005,810	2,058,924

720-51-801-8031-000000-000 City Park Golf Course

501000	Sal-Full-time	129,042	193,329	193,329	194,451
510099	Sal-Allow for Salary Savings	0	-4,373	-4,373	-9,723

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Golf Fund					
0704 Golf Services Fund					
720-51-801-8031-000000-000 City Park Golf Course					
511100	Bene-FICA	9,342	14,340	14,340	14,876
511115	Bene-Health Insurance	14,510	24,891	24,891	29,022
511120	Bene-Dental Insurance	72	84	84	92
511125	Bene-VRS Life Insurance	344	525	525	2,314
511140	Bene-Retirement VRS	16,284	24,837	24,837	16,081
511145	Bene-Retirement PSRS	22,027	21,885	21,885	25,265
511166	Bene-Allowance for Vacancy Sav	0	-743	-743	-860
521202	Contractual-Disposal Fees	1,516	2,000	2,000	2,000
521905	Contractual-Other	75,145	81,350	81,350	81,350
521910	Contractual-Rental Uniforms	1,727	2,200	2,200	2,200
522110	Maint-Equipment	3,336	5,200	5,200	5,200
523105	Rentals-Cart	15,604	16,024	16,024	16,024
524100	Repairs-Buildings and Grounds	5,342	2,273	2,273	2,273
531201	Supp-Lawn	7,016	14,145	14,145	14,145
531404	Supp-Recreational	8,837	10,733	10,733	10,733
531701	Supp-Custodial	337	1,000	1,000	1,000
531904	Supp-Chemicals	22,738	21,745	21,745	21,745
531914	Supp-Office and Printing	539	2,600	2,600	2,600
531917	Supp-Uniforms	1,157	1,750	1,750	1,750
531999	Supp-Other	1,486	6,800	6,800	6,800
533030	Noncap-Small Tools	1,523	2,020	2,020	2,020
533070	Noncap-Computer Software	525	1,000	1,000	1,000
533080	Noncap-Mower Parts	7,987	9,090	9,090	9,090
536110	Dues-Memberships	1,511	2,480	2,480	2,480
541010	Util-Electricity	614	1,200	1,200	1,200
541020	Util-Water and Sewer	7,654	15,000	15,000	15,000
542010	Tele-Telephone	2,096	2,575	2,575	2,575
543020	Fuel-Natural Gas	2,850	5,000	5,000	5,000
543030	Fuel-Oil	7,148	8,500	8,500	8,500
555100	Training	370	1,020	1,020	1,020
555210	Travel	0	100	100	100
610101	Computer Service Charges	10,169	6,336	6,336	7,888
610102	Telecommunications Charges	1,652	2,139	2,139	2,653
620101	Garage Equip Rental Charges	0	745	745	745
620103	Garage Contractual Charges	2,409	2,624	2,624	2,624
630101	Risk Management Charges	62,295	62,597	62,597	63,431
720-51-801-8031-000000-000 City Park		445,202	565,021	565,021	564,664
0704 Golf Services Fund		2,218,730	2,570,831	2,570,831	2,623,588
720 Golf Fund		2,218,730	2,570,831	2,570,831	2,623,588

Waste Management Fund

0510 Waste Management Fund

740-25-402-4045-000000-000 Waste Management

501000	Sal-Full-time	1,825,394	2,205,197	2,205,197	2,080,659
501100	Sal-Part-time	100,640	76,320	76,320	76,320
510000	Sal-Overtime	134,241	100,000	100,000	100,000
510099	Sal-Allow for Salary Savings	0	-105,889	-105,889	-100,108
511100	Bene-FICA	146,984	162,017	162,017	153,180
511115	Bene-Health Insurance	670,924	418,855	418,855	518,274
511120	Bene-Dental Insurance	1,539	1,500	1,500	1,124
511125	Bene-VRS Life Insurance	4,902	28,192	28,192	23,832

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Waste Management Fund					
0510 Waste Management Fund					
740-25-402-4045-000000-000 Waste Management					
511140	Bene-Retirement VRS	207,335	241,064	241,064	152,234
511145	Bene-Retirement PSRS	485,313	481,839	481,839	548,820
511166	Bene-Allowance for Vacancy Sav	0	-8,405	-8,405	-9,949
511170	Accrued Annual Leave	597	0	0	0
511175	Accrued Comp Time	1,467	0	0	0
521203	Contractual-Landfill	37,307	50,000	50,000	50,000
521207	Contractual-SPSA Trash Removal	5,850,931	5,675,742	5,675,742	5,100,000
521905	Contractual-Other	53,068	15,000	15,000	15,000
521910	Contractual-Rental Uniforms	17,358	22,500	22,500	25,000
522115	Maint-Office Equipment	1,602	1,700	1,700	1,700
531701	Supp-Custodial	2,282	4,000	4,000	4,000
531904	Supp-Chemicals	0	300	300	300
531914	Supp-Office and Printing	7,566	9,000	9,000	9,000
531920	Supp-Wearing Apparel	11,617	10,000	10,000	10,000
531999	Supp-Other	57,261	102,600	102,600	25,000
532120	Mat-Construction	26,218	60,000	60,000	60,000
533010	Noncap-Equipment	0	15,509	15,509	255,000
533030	Noncap-Small Tools	6,728	1,400	1,400	1,400
536110	Dues-Memberships	0	500	500	1,500
541999	Util-Other	1,113	7,000	7,000	7,000
542020	Tele-Telephone Cellular	3,611	4,000	4,000	4,000
553000	Indirect Cost Allocation	198,298	198,297	198,297	198,297
554010	Advertising	3,894	6,500	6,500	7,500
555100	Training	0	3,000	3,000	3,000
559080	Closure - Post Closure	-433,555	257,240	257,240	0
590000	Bad Debt Expense	34,664	0	0	0
610101	Computer Service Charges	26,777	27,532	27,532	29,929
610102	Telecommunications Charges	16,584	22,132	22,132	18,040
620101	Garage Equip Rental Charges	1,046,129	1,058,901	1,058,901	1,000,000
620103	Garage Contractual Charges	10,000	9,626	9,626	9,626
630101	Risk Management Charges	460,173	462,403	462,403	468,546
710130	DS-Lease Purchase Principal	0	926,471	926,471	713,990
720130	DS-Lease Purchase Interest	47,664	34,749	34,749	15,306
850101	Cap-Equipment-Other	0	0	0	707,280
740-25-402-4045-000000-000 Waste		11,066,626	12,586,792	12,586,792	12,284,800
740-53-402-4045-000000-000 Waste Management					
890999	Depreciation Expense	700,213	0	0	0
891010	Amortization-Bond Disc/Prem	4,323	0	0	0
740-53-402-4045-000000-000 Waste		704,536	0	0	0
0510 Waste Management Fund		11,771,163	12,586,792	12,586,792	12,284,800
740 Waste Management Fund		11,771,163	12,586,792	12,586,792	12,284,800
Portsmouth Parking Authority					
0506 Parking Authority Fund					
750-54-900-9000-000000-000 Parking Authority					
501000	Sal-Full-time	216,363	217,805	217,805	213,478
501100	Sal-Part-time	62,835	145,793	145,793	145,793
510000	Sal-Overtime	4,747	10,000	10,000	10,000
510005	Allow-On-Call	2,160	4,318	4,318	2,160
510099	Sal-Allow for Salary Savings	0	-10,304	-10,304	-10,312

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Portsmouth Parking Authority					
0506 Parking Authority Fund					
750-54-900-9000-000000-000	Parking Authority				
511100	Bene-FICA	20,727	15,764	15,764	15,944
511115	Bene-Health Insurance	77,824	42,206	42,206	49,827
511120	Bene-Dental Insurance	210	180	180	160
511125	Bene-VRS Life Insurance	577	2,717	2,717	2,479
511140	Bene-Retirement VRS	27,303	22,939	22,939	17,234
511145	Bene-Retirement PSRS	10,362	11,330	11,330	13,215
511166	Bene-Allowance for Vacancy Sav	0	-817	-817	-1,031
511170	Accrued Annual Leave	-4,262	0	0	0
511175	Accrued Comp Time	-461	0	0	0
521002	Contractual-Auditing	0	1,225	1,225	1,225
521708	Contractual-Sign Markings	5,075	9,000	9,000	9,000
521905	Contractual-Other	0	29,912	29,912	18,000
521906	Contractual-Parking Aids	11,251	4,500	4,500	10,000
521910	Contractual-Rental Uniforms	1,106	5,780	5,780	1,800
522115	Maint-Office Equipment	22,178	22,286	22,286	29,158
524999	Repairs-Other	53,652	46,200	46,200	47,000
531001	Supp-Postage	1,729	1,800	1,800	1,800
531701	Supp-Custodial	2,249	3,600	3,600	3,600
531914	Supp-Office and Printing	8,409	13,500	13,500	13,726
531920	Supp-Wearing Apparel	3,132	3,000	3,000	4,000
531999	Supp-Other	9,986	12,000	12,000	12,000
532120	Mat-Construction	432	1,500	1,500	1,500
532130	Mat-Electrical	8,587	7,200	7,200	7,200
541050	Util-Stormwater Fees	10,098	12,852	12,852	12,852
541999	Util-Other	113,900	128,472	128,472	124,000
542010	Tele-Telephone	4,135	6,500	6,500	9,780
553000	Indirect Cost Allocation	86,284	86,285	86,285	86,285
555100	Training	686	1,500	1,500	1,000
590000	Bad Debt Expense	119	0	0	0
610101	Computer Service Charges	13,347	13,642	13,642	14,684
610102	Telecommunications Charges	0	1,660	1,660	1,874
620101	Garage Equip Rental Charges	10,720	5,295	5,295	5,295
620102	Motor Pool Charges	1,298	0	0	0
620103	Garage Contractual Charges	10,000	9,626	9,626	9,626
630101	Risk Management Charges	23,983	24,099	24,099	24,404
710100	DS-Bond Principal	0	329,846	329,846	345,094
710150	DS-Note Payable Principal	0	196,125	196,125	0
720100	DS-Bond Interest	254,583	247,180	247,180	232,176
890999	Depreciation Expense	482,112	0	0	0
891000	Amortization-COI	3,163	0	0	0
891010	Amortization-Bond Disc/Prem	-20,760	0	0	0
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750-54-900-9000-000000-000					
Parking					
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0506 Parking Authority Fund					
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750 Portsmouth Parking Authority					
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City Garage Fund

0511 City Garage Fund

800-55-402-4046-000000-000 City Garage

501000	Sal-Full-time	1,203,395	1,433,056	1,433,056	1,409,872
510000	Sal-Overtime	8,059	27,501	27,501	27,501
510005	Allow-On-Call	13,293	32,384	32,384	10,800

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
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City Garage Fund

0511 City Garage Fund

800-55-402-4046-000000-000 City Garage

510099	Sal-Allow for Salary Savings	0	-68,437	-68,437	-68,113				
511100	Bene-FICA	88,345	104,251	104,251	105,042				
511115	Bene-Health Insurance	357,849	240,903	240,903	289,014				
511120	Bene-Dental Insurance	917	948	948	664				
511125	Bene-VRS Life Insurance	3,205	18,457	18,457	16,338				
511140	Bene-Retirement VRS	141,995	158,536	158,536	111,135				
511145	Bene-Retirement PSRS	58,673	58,482	58,482	67,280				
511166	Bene-Allowance for Vacancy Sav	0	-5,404	-5,404	-6,784				
511170	Accrued Annual Leave	-3,179	0	0	0				
511175	Accrued Comp Time	-58	0	0	0				
521202	Contractual-Disposal Fees	723	3,000	3,000	3,000				
521212	Contractual-Wrecker Services	82,431	100,000	100,000	70,000				
521905	Contractual-Other	458,152	270,000	270,000	300,000				
521910	Contractual-Rental Uniforms	14,157	35,000	35,000	35,000				
522110	Maint-Equipment	2,966	4,000	4,000	12,000				
524999	Repairs-Other	11,779	8,000	8,000	0				
531001	Supp-Postage	4,038	7,500	7,500	7,500				
531701	Supp-Custodial	884	1,500	1,500	1,500				
531914	Supp-Office and Printing	4,856	5,000	5,000	5,000				
531920	Supp-Wearing Apparel	2,434	3,500	3,500	3,500				
531999	Supp-Other	8,165	7,500	7,500	7,500				
532100	Mat-Automotive Parts	768,713	700,000	700,000	751,125				
532110	Mat-Tires and Tubes	326,516	170,630	170,630	170,630				
532160	Mat-Lubricants	65,508	60,000	60,000	60,000				
533010	Noncap-Equipment	0	7,000	7,000	7,000				
533030	Noncap-Small Tools	14,047	16,500	16,500	16,500				
536110	Dues-Memberships	0	500	500	500				
541999	Util-Other	51,902	47,500	47,500	47,500				
542010	Tele-Telephone	5,640	10,500	10,500	10,500				
542020	Tele-Telephone Cellular	2,507	2,500	2,500	2,500				
543010	Fuel-Gasoline and Other	2,856,768	2,461,152	2,416,810	2,500,000				
553000	Indirect Cost Allocation	486,282	486,341	486,341	486,341				
554010	Advertising	3,335	5,400	5,400	5,400				
555100	Training	426	10,000	10,000	10,000				
555210	Travel	0	1,500	1,500	1,500				
710130	DS-Lease Purchase Principal	0	2,166,544	2,166,544	2,216,432				
720130	DS-Lease Purchase Interest	195,072	168,561	168,561	110,628				
770100	DS-Cost of Issuance	43,773	0	0	0				
850101	Cap-Equipment-Other	0	0	44,342	1,128,443				
890999	Depreciation Expense	1,970,544	0	0	0				
891010	Amortization-Bond Disc/Prem	6,310	0	0	0				
	800-55-402-4046-000000-000 City	9,260,420	8,760,305	8,760,305	9,932,748				
	0511 City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748				
	800 City Garage Fund	9,260,420	8,760,305	8,760,305	9,932,748				

Information Technology Fund

0115 Information Technology

810-56-113-1130-000000-000 Information Technology

501000	Sal-Full-time	1,525,779	1,578,104	1,578,104	1,630,564
501100	Sal-Part-time	23,867	24,900	24,900	24,900
510099	Sal-Allow for Salary Savings	0	-75,809	-75,809	-78,216

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Information Technology Fund					
0115 Information Technology					
810-56-113-1130-000000-000 Information Technology					
511100	Bene-FICA	113,144	115,146	115,146	119,670
511115	Bene-Health Insurance	321,145	193,969	193,969	223,334
511120	Bene-Dental Insurance	816	888	888	660
511125	Bene-VRS Life Insurance	4,057	23,222	23,222	18,616
511140	Bene-Retirement VRS	149,125	133,076	133,076	102,614
511145	Bene-Retirement PSRS	260,649	244,788	244,788	287,177
511166	Bene-Allowance for Vacancy Sav	0	-5,968	-5,968	-7,870
511170	Accrued Annual Leave	10,984	0	0	0
511175	Accrued Comp Time	477	0	0	0
521905	Contractual-Other	107,094	88,420	88,420	141,190
522110	Maint-Equipment	80,152	151,015	151,015	105,285
523115	Rentals-Computer Software	685,661	764,374	764,374	774,750
531001	Supp-Postage	73	1,000	1,000	500
531908	Supp-Forms for Resale	30,192	25,000	25,000	25,000
531914	Supp-Office and Printing	669	1,000	1,000	1,000
531999	Supp-Other	10,819	15,000	15,000	10,000
532150	Mat-Cable and Wiring	4,710	5,000	5,000	5,000
533070	Noncap-Computer Software	37,747	44,840	44,840	37,185
542010	Tele-Telephone	12,219	15,500	15,500	10,500
542020	Tele-Telephone Cellular	436	1,850	1,850	850
553000	Indirect Cost Allocation	280,938	280,938	280,938	280,938
555100	Training	5,542	10,000	10,000	14,000
620101	Garage Equip Rental Charges	0	3,851	3,851	3,851
850101	Cap-Equipment-Other	226,645	323,000	323,000	202,000
890999	Depreciation Expense	442,702	0	0	0
891999	Amortization Expense	91,450	0	0	0
	810-56-113-1130-000000-000	4,427,093	3,963,104	3,963,104	3,933,498
	0115 Information Technology	4,427,093	3,963,104	3,963,104	3,933,498
0116 Information Technology - Telecommunications					
810-56-113-1131-000000-000 Telecommunications					
501000	Sal-Full-time	284,394	320,921	320,921	320,923
510005	Allow-On-Call	1,176	4,317	4,317	1,080
510099	Sal-Allow for Salary Savings	0	-15,275	-15,275	-16,047
511100	Bene-FICA	20,582	23,370	23,370	24,633
511115	Bene-Health Insurance	39,127	53,182	53,182	44,610
511120	Bene-Dental Insurance	192	216	216	144
511125	Bene-VRS Life Insurance	758	855	855	3,832
511140	Bene-Retirement VRS	35,888	40,477	40,477	26,630
511166	Bene-Allowance for Vacancy Sav	0	-1,213	-1,213	-1,423
521905	Contractual-Other	10,119	25,000	25,000	25,000
521910	Contractual-Rental Uniforms	929	1,050	1,050	1,050
522110	Maint-Equipment	174,158	212,910	212,910	214,580
524999	Repairs-Other	27,000	0	0	15,000
531701	Supp-Custodial	28	150	150	150
531914	Supp-Office and Printing	0	150	150	150
531999	Supp-Other	0	250	250	250
532150	Mat-Cable and Wiring	6,271	5,000	5,000	5,000
533090	Noncap-Radio Parts	8,366	20,650	20,650	20,650
542010	Tele-Telephone	77	180	180	0
542020	Tele-Telephone Cellular	685	800	800	800
542030	Tele-Telephone E-911	75,682	90,000	90,000	80,000
555100	Training	803	5,000	5,000	5,000

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Information Technology Fund					
0116 Information Technology - Telecommunications					
810-56-113-1131-000000-000 Telecommunications					
850102	Cap-Equipment Communications	324,993	375,500	375,500	354,800
	810-56-113-1131-000000-000	1,011,227	1,163,490	1,163,490	1,126,812
	0116 Information Technology -	1,011,227	1,163,490	1,163,490	1,126,812
	810 Information Technology Fund	5,438,321	5,126,594	5,126,594	5,060,310
Risk Management Fund					
0119 Finance and Budget - Risk Management Fund					
820-57-110-1101-000000-000 Risk Management					
501000	Sal-Full-time	182,428	185,353	130,353	206,541
501100	Sal-Part-time	44,148	31,000	31,000	31,000
510099	Sal-Allow for Salary Savings	0	-12,147	-12,147	-8,045
511100	Bene-FICA	17,282	13,415	13,415	12,307
511115	Bene-Health Insurance	59,858	6,070	6,070	15,157
511125	Bene-VRS Life Insurance	491	2,290	2,290	1,914
511140	Bene-Retirement VRS	23,235	19,392	19,392	13,305
511145	Bene-Retirement PSRS	9,832	9,832	9,832	11,647
511166	Bene-Allowance for Vacancy Sav	0	-694	-694	-802
511170	Accrued Annual Leave	28	0	0	0
521103	Contractual-Physicals Fire	41,569	34,500	34,500	44,850
521104	Contractual-Physicals Hazmat	3,982	11,500	11,500	14,950
521105	Contractual-Physicals Police	65,376	48,300	48,300	62,790
521106	Contractual-Physicals Sheriff	41,238	34,500	34,500	44,850
521199	Contractual-Physicals Other	8,646	8,050	8,050	10,465
521604	Contractual-Return to Work	1,900	3,450	3,450	4,485
521605	Contractual-Vaccines Flu	7,406	7,700	7,700	7,700
521606	Contractual-Vaccines Hep B	13,626	9,200	9,200	11,960
521801	Contractual-PMA Auto Claims	0	8,000	8,000	8,000
521802	Contractual-PMA Wkr Comp Claim	63,750	85,000	85,000	85,000
521803	Contractual-Workers Comp Pymts	2,865,252	2,000,000	2,000,000	2,000,000
521905	Contractual-Other	85,254	115,000	170,000	124,950
524110	Repairs-Office Equipment	0	400	400	400
531914	Supp-Office and Printing	4,452	25,068	25,068	24,928
531999	Supp-Other	452	20,000	20,000	20,000
535100	Books and Publications	339	2,000	2,000	2,000
536110	Dues-Memberships	1,115	2,500	2,500	2,500
542010	Tele-Telephone	1,047	0	0	0
542020	Tele-Telephone Cellular	947	2,000	2,000	2,000
550115	Insurance-Prov For Accr Claims	-158,265	750,000	750,000	750,000
550120	Insurance-Self Ins Liab Claims	461,107	1,044,571	1,044,571	1,044,571
550150	Insurance-Safety	0	70,000	70,000	70,000
550199	Insurance-Other	1,008,020	1,165,862	1,165,862	1,165,862
553000	Indirect Cost Allocation	23,252	23,251	23,251	23,251
555100	Training	550	3,000	3,000	3,000
555205	Travel-Mileage	1,030	2,000	2,000	2,000
555210	Travel	87	5,000	5,000	5,000
990100	Trans to General Fund	410,000	0	0	0
820-57-110-1101-000000-000 Risk					
		5,289,434	5,735,363	5,735,363	5,818,536
	0119 Finance and Budget - Risk	5,289,434	5,735,363	5,735,363	5,818,536

Expenditure Line Item Budget Report grouped by Fund, Business Unit

City of Portsmouth

Fiscal Year 2014

Account Code	Account Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
	820 Risk Management Fund	5,289,434	5,735,363	5,735,363	5,818,536

Health Insurance Fund

0114 Finance and Budget - Health Insurance Fund

830-58-109-1092-000000-000 Health Insurance

521011	Contractual-Ins Fees-Optima	1,313,555	1,259,024	1,259,024	1,536,543
550100	Claims-Health Insurance Optima	16,537,576	18,582,420	18,582,420	20,441,468
553000	Indirect Cost Allocation	11,276	11,276	11,276	3,352
559900	Contingency-Other Operating	81,310	12,576	12,576	50,000
830-58-109-1092-000000-000	Health	17,943,717	19,865,296	19,865,296	22,031,363
0114	Finance and Budget - Health	17,943,717	19,865,296	19,865,296	22,031,363
830	Health Insurance Fund	17,943,717	19,865,296	19,865,296	22,031,363

Portsmouth City Public Schools

0901 Public Education

85010 Portsmouth City Public Education

500000	School General Fund	0	134,733,984	134,733,984	0
500001	Instruction	0	0	0	95,675,205
500002	Administration	0	0	0	3,901,440
500003	Attendance and Health	0	0	0	2,600,960
500004	Pupil Transportation	0	0	0	6,502,400
500005	Operation and Maintenance	0	0	0	13,004,800
500006	Facilities	0	0	0	3,901,440
500007	Debt and Fund Transfers	0	0	0	3,524,128
500008	Technology	0	0	0	5,201,920
500100	School Grants Fund	0	19,357,340	19,357,340	17,146,860
500200	City Funds - Schools	0	7,604,000	7,604,000	0
500300	School Food Services Fund	0	0	0	8,220,504
500400	School Print Shop Fund	0	691,708	691,708	756,511
500500	School Textbook Fund	0	1,297,980	1,297,980	1,278,948
500600	School Risk Management Fund	0	955,702	955,702	955,702
500700	School Construction Fund	0	0	0	3,000,000
85010	Portsmouth City Public	0	164,640,714	164,640,714	165,670,818
0901	Public Education	0	164,640,714	164,640,714	165,670,818
900	Portsmouth City Public Schools	0	164,640,714	164,640,714	165,670,818

Report Total 382,567,141 542,533,322 548,503,323 553,047,691

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
31 Taxes					
100-00-000-0000-000000-000 General Fund					
411111 Taxes-Real Property-Current	88,202,215	85,343,430	85,343,430	84,889,109	
411112 Taxes-Real Property-Delinquent	1,411,580	3,301,423	3,301,423	1,678,227	
411113 Taxes-Real Property-Public Svc	1,765,016	1,432,200	1,432,200	1,806,490	
411121 Taxes-Personal Property-Curr	17,762,821	17,050,000	17,050,000	18,225,532	
411122 Taxes-Personal Prop-DelUnd5yrs	1,922,012	2,500,000	2,500,000	1,922,012	
411123 Taxes-Personal Property-Public	3,541,662	3,985,016	3,985,016	3,596,796	
411124 Taxes-PersonalProp-DelOver5	34,950	56,862	56,862	30,063	
411131 Taxes-Machine and Tool Tax	1,305,940	1,115,070	1,115,070	1,115,070	
411181 Taxes-Interest on Taxes	413,918	605,491	605,491	541,069	
411191 Taxes-Penalties and Other Chgs	1,218,659	1,432,200	1,432,200	1,218,659	
411201 Taxes-Admission & Amusemnt Tax	360,492	268,035	268,035	241,101	
411202 Taxes-Bank Franchise Tax	355,202	516,615	516,615	355,202	
411203 Taxes-Bus & Occupational Lic	5,778,760	5,800,000	5,800,000	5,858,000	
411204 Taxes-Cigarette Tax	2,948,418	2,813,250	2,813,250	2,900,000	
411205 Taxes-Decal Tax	957	5,599	5,599	1,000	
411207 Taxes-Licensing Fees-Current	1,668,587	1,636,800	1,636,800	1,636,800	
411208 Taxes-Licensing Fees-Delinq	382,697	487,298	487,298	457,734	
411209 Taxes-Lodging Tax	694,341	792,825	792,825	716,851	
411210 Taxes-Recordation Tax	811,014	800,000	800,000	663,733	
411211 Taxes-Restaurant Food Tax	6,616,261	6,300,000	6,300,000	7,029,436	
411212 Taxes-Sales and Use Tax	6,935,550	6,450,000	6,450,000	7,057,447	
411213 Taxes-Short Term Rental Tax	22,457	38,519	38,519	34,998	
411215 Taxes-Licensing Fees-Del Over 5	2,135	0	0	4,075	
411305 Taxes-Electricity Tax	3,978,526	4,200,000	4,200,000	3,608,681	
411325 Taxes-Gas Tax	1,304,219	1,507,902	1,507,902	1,382,719	
411330 Taxes-Water Tax	2,135,704	2,066,460	2,066,460	2,328,490	
411340 Taxes-Telecommunication	8,488,113	9,500,000	9,500,000	8,467,367	
Org Code 100-00-000-0000-000000-000	160,062,205	160,004,995	160,004,995	157,766,661	
31 Taxes	160,062,205	160,004,995	160,004,995	157,766,661	

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
32 Intergovernmental Revenue					
100-00-000-0000-000000-000 General Fund					
421110 St-Mobile Home Sales Tax	803	0	0	0	
421115 St-Recordation Tax	163,665	407,750	407,750	294,185	
421120 St-Rolling Stock Taxes	34,368	35,805	35,805	34,368	
421125 St-Vehicle Rental Tax	198,085	127,875	127,875	367,075	
421210 St-PPTRA Current	7,954,585	7,954,585	7,954,585	7,954,585	
421215 St-PPTRA Delinquent	1,908,377	1,908,377	1,908,377	1,908,377	
422100 St-Circuit Court Clerk	888,046	872,395	872,395	897,274	
422105 St-City Registrar	77,095	41,873	41,873	40,932	
422110 St-City Sheriff	5,706,741	5,770,041	5,770,041	5,942,019	
422115 St-City Treasurer	262,483	267,089	267,089	290,025	
422120 St-Commissioner of Revenue	225,857	248,124	248,124	257,932	
422125 St-Commonwealth's Attorney	1,531,893	1,700,558	1,700,558	1,820,570	
422135 St-DMV Select	69,369	51,150	51,150	69,124	
422145 St-VA Sports Hall of Fame	0	0	0	500,000	
423205 St-VDOT	10,377,153	9,811,600	9,811,600	11,083,972	
423207 St-Library Funds-Books	152,786	214,830	214,830	152,577	
423209 St-Correctional Fac Block Gr	770,741	946,275	946,275	1,230,817	
423210 St-Law Enforcement	5,786,668	5,786,223	5,786,223	5,786,667	
Org Code 100-00-000-0000-000000-000	36,108,714	36,144,550	36,144,550	38,630,499	
32 Intergovernmental Revenue	36,108,714	36,144,550	36,144,550	38,630,499	

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
33 Charges For Services					
100-00-000-0000-000000-000 General Fund					
413030 Fees-Ambulance	1,789,800	1,377,851	1,377,851	2,260,000	
413035 Fees-Animal Crematory	0	1,023	1,023	0	
413045 Fees-Circuit Court Clerk	10,613	15,345	15,345	8,689	
413050 Fees-City Sheriff	17,697	19,437	19,437	17,697	
413055 Fees-Concession	13,716	14,322	14,322	17,680	
413060 Fees-Courthouse Maintenance	66,426	56,265	56,265	56,815	
413061 Fees-Courthouse Replacement	91,422	0	0	69,131	
413070 Fees-Delinq EMS Billing Coll	140,106	0	0	50,000	
413075 Fees-Delinq Library Fee Coll	0	14,322	14,322	0	
413080 Fees-DNA Sample	618	1,023	1,023	825	
413087 Fees-Engineering Inspection	0	1,023	1,023	0	
413095 Fees-False Alarm	25,090	29,667	29,667	21,218	
413100 Fees-Fire & EMS Attendance	4,925	15,345	15,345	0	
413110 Fees-Fire Report	970	2,046	2,046	1,125	
413130 Fees-Library Fines	35,957	59,000	59,000	31,800	
413140 Fees-Museum Admission	1,102,536	900,000	900,000	1,031,006	
413155 Fees-Police Attendance	0	204,600	204,600	0	
413160 Fees-Police Record	35,909	30,690	30,690	44,091	
413161 Fees-Bicycle Storage	75	0	0	0	
413175 Fees-Recreation Activity	162,631	154,741	154,741	176,242	
413190 Fees-Rental Inspection	56,500	60,000	60,000	55,103	
413245 Fees-Street Closure Applic	110	1,023	1,023	0	
413250 Fees-Swimming	1,846	0	0	0	
413251 Fees-Splash Park	0	13,200	13,200	4,000	
413252 Fees-Pokey Smokey 11	0	18,000	18,000	0	
413263 Fees-Vacant Structure Reg	4,865	512	512	5,437	
413295 Fees-Merchandise Commissions	1,871	5,000	5,000	1,261	
413300 Fees-Inspections	41,473	40,000	40,000	37,162	
413315 Fees- Plans and Specs	2,653	10,000	10,000	3,585	
413320 Fees-PEG	92,054	25,575	25,575	98,295	
413335 Erosion & Sediment Control	129,005	150,000	150,000	147,396	
418101 Community Share-Incentive Fund	0	512	512	0	
418203 Fees-Admin Fee State Inc Tax	930	1,330	1,330	810	
418204 Fees-Admin Fee RE	354,904	419,430	419,430	402,138	
418205 Fees-Admin Fee PP	890,558	997,425	997,425	932,505	
418206 Fees-Admin Fee Parking	56,723	86,955	86,955	45,698	
418207 Fees-Admin Fee EMS	12,950	12,000	12,000	19,304	
418208 Fees-Admin Fees General Bills	120	512	512	0	
418901 Cash Over/Under	17	0	0	0	
418999 Miscellaneous Revenue	9,977,577	100,000	100,000	25,000	
Org Code 100-00-000-0000-000000-000	15,122,649	4,838,174	4,838,174	5,564,013	
33 Charges For Services	15,122,649	4,838,174	4,838,174	5,564,013	

34 Revenue from Use of Money

100-00-000-0000-000000-000 General Fund

417100 Investment Income-Realized	9,922	10,230	10,230	16,631
Org Code 100-00-000-0000-000000-000	9,922	10,230	10,230	16,631
34 Revenue from Use of Money	9,922	10,230	10,230	16,631

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					
35 Fines and Forfeitures					
100-00-000-0000-0000000-000 General Fund					
415100 Fines-Circuit Court	12,128	11,253	11,253	16,717	
415105 Fines-Conviction	190,277	143,220	143,220	155,855	
415110 Fines-General District Court	648,169	600,000	600,000	914,678	
415115 Fines-Juvenile Court	2,527	3,069	3,069	2,482	
415120 Fines-Overweight Vehicles	0	1,023	1,023	0	
Org Code 100-00-000-0000-0000000-000	853,101	758,565	758,565	1,089,732	
35 Fines and Forfeitures	853,101	758,565	758,565	1,089,732	
36 Miscellaneous Revenue					
100-00-000-0000-0000000-000 General Fund					
418301 Vending Machine Commissions	5,296	0	0	4,461	
418703 Sale of Abandoned Property	2,842	5,115	5,115	1,686	
418710 Video Visitation-Sheriff	0	0	0	1,500	
418920 Unclaimed Real Property	132	51,150	51,150	68,704	
Org Code 100-00-000-0000-0000000-000	8,269	56,265	56,265	76,351	
36 Miscellaneous Revenue	8,269	56,265	56,265	76,351	
38 Other Financing Sources					
100-00-000-0000-0000000-000 General Fund					
417112 Unrealized Gain or Loss	83,229	0	0	0	
418902 Plan Use of Fund Balance	0	0	0	6,987,371	
419222 Proc-COI	0	250,000	250,000	0	
419250 Build America Bonds Subsidy	0	0	0	541,726	
Org Code 100-00-000-0000-0000000-000	83,229	250,000	250,000	7,529,097	
38 Other Financing Sources	83,229	250,000	250,000	7,529,097	

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
100 General Fund					
40 Recovered Costs					
100-00-000-0000-000000-000 General Fund					
414100 RC-BHS	351,582	351,582	351,582	310,952	
414105 RC-Garage	486,282	486,341	486,341	567,264	
414110 RC-Golf Fund	85,166	85,165	85,165	106,047	
414115 RC-Health Insurance Fund	11,276	11,276	11,276	3,352	
414120 RC-I.T.	280,938	280,938	280,938	286,557	
414125 RC-Law Library	1,640	1,640	1,640	3,659	
414130 RC-Parking Authority	86,284	86,285	86,285	45,484	
414135 RC-Public Utilities Fund	757,047	757,047	757,047	689,358	
414140 RC-Risk Management Fund	23,252	23,251	23,251	4,849	
414145 RC-Social Services Fund	243,901	476,630	476,630	513,774	
414150 RC-Stormwater Mgmt Fund	76,534	76,533	76,533	56,678	
414155 RC-Waste Mgmt Fund	198,298	198,297	198,297	181,638	
414210 RC-Court Appointed Attorneys	887	1,330	1,330	1,357	
414215 RC-DEA	41,456	0	0	55,982	
414225 RC-Health Dept	72,309	58,311	58,311	59,477	
414235 RC-Insurance Recoveries	3,364	0	0	0	
414245 RC-Jail Social Security	9,000	12,677	12,677	9,180	
414250 RC-Jail Weekend	4,794	0	0	0	
414265 RC-Prisoner Upkeep Fees	31,713	0	0	32,347	
414270 RC-Training Academy Fees	25,000	50,127	50,127	51,130	
414275 RC-VDOT Salaried Deputies	0	20,460	20,460	0	
414280 RC-School Board Salaries	50,000	51,150	51,150	0	
414300 RC-Postage	351,211	426,819	426,819	335,653	
414310 RC-Citywide Telephone Charges	109,303	250,000	250,000	111,489	
414325 RC-Fire Watch/EMS	2,955	0	0	50,566	
414330 RC-Fed Prisoner Transport	9,216	0	0	9,704	
414335 RC-CITYWIDE CELL PHONE	67,874	174,000	174,000	69,231	
414340 RC-ATF	1,524	0	0	0	
414999 RC- Other Recovered Costs	325,479	204,600	204,600	107,100	
Org Code 100-00-000-0000-000000-000	3,708,284	4,084,459	4,084,459	3,662,828	
40 Recovered Costs	3,708,284	4,084,459	4,084,459	3,662,828	

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
General Fund					

50 Licenses And Permits

100-00-000-0000-0000000-000 General Fund

416100 Permits-Bicycle	376	1,023	1,023	335
416105 Permits-Building Plan Review	30,730	25,575	25,575	23,253
416110 Permits-Building Reinspection	7,035	6,854	6,854	6,826
416115 Permits-Building Structure	311,354	373,395	373,395	270,935
416120 Permits-Dog Impounding	1,440	3,069	3,069	1,026
416125 Permits-Dog Licenses	28,673	32,225	32,225	29,809
416130 Permits-Electrical	88,909	100,254	100,254	76,617
416135 Permits-Electrical Inspection	24,316	15,345	15,345	29,674
416140 Permits-Elevator Inspection	0	3,683	3,683	3,683
416150 Permits-Hauling & Permits	77,510	86,955	86,955	69,390
416155 Permits-License Transfer	2,465	2,455	2,455	2,593
416160 Permits-Mechanical	105,501	132,990	132,990	115,344
416165 Permits-Mechanical Inspection	1,360	3,376	3,376	1,935
416170 Permits-Penalties on Licenses	37,453	76,725	76,725	56,760
416175 Permits-Plumbing	52,236	66,495	66,495	46,792
416180 Permits-Plumbing Inspection	120	614	614	100
416185 Permits-Restricted Parking	3,608	3,785	3,785	3,774
416190 Permits-Right of Way	62,922	92,070	92,070	42,289
416195 Permits-Right of Way Driveway	4,160	10,230	10,230	10,754
416200 Permits-Signs	5,715	4,399	4,399	3,741
416205 Permits-Site Plan Review	3,930	11,969	11,969	7,027
416210 Permits-State Surcharge	-3,105	2,967	2,967	2,000
416215 Permits-Taxi Operators	1,645	1,841	1,841	2,433
416220 Permits-Yard Sale	3,775	3,990	3,990	2,944
416225 Permits-Zoning & Plat Fees	16,354	15,345	15,345	23,932
416230 Permits-Zoning Letters	505	742	742	631
416235 Permits-Miscellaneous	14,035	34,680	34,680	14,455
416240 Permits-PRHA	0	0	0	2,100
Org Code 100-00-000-0000-0000000-000	883,022	1,113,051	1,113,051	851,152
50 Licenses And Permits	883,022	1,113,051	1,113,051	851,152

60 Use Of Property

100-00-000-0000-0000000-000 General Fund

417801 Rental-Antenna Sites	76,017	86,955	86,955	112,827
417806 Rental-General Properties	1,620,876	1,778,938	1,778,938	1,634,813
417810 Rental-Recreation Facilities	29,373	38,874	38,874	23,396
Org Code 100-00-000-0000-0000000-000	1,726,267	1,904,767	1,904,767	1,771,036
60 Use Of Property	1,726,267	1,904,767	1,904,767	1,771,036

80 Payment In Lieu Of Taxes

100-00-000-0000-0000000-000 General Fund

418801 PILOT-PRHA	0	26,598	26,598	47,189
418802 PILOT-Public Utilities	1,020,000	1,043,460	1,043,460	1,067,460
418803 PILOT-Regional Jail	512,728	517,638	517,638	505,219
418805 Pilot-VPA	399,254	383,625	383,625	399,254
Org Code 100-00-000-0000-0000000-000	1,931,982	1,971,321	1,971,321	2,019,122
80 Payment In Lieu Of Taxes	1,931,982	1,971,321	1,971,321	2,019,122

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2018
General Fund						
90 Operating Transfers In						
100-00-000-0000-000000-000 General Fund						
498900 Trans Fr EDA	125,000	125,000	125,000	125,000		
498950 Trans Fr Schools Operating	297,195	200,000	200,000	3,400,000		
499300 Trans Fr CIP	0	560,000	560,000	560,000		
499400 Trans Fr BHS	338,000	338,000	338,000	338,000		
499420 Trans Fr Stormwater Mgmt Fund	282,550	375,557	375,557	410,689		
499700 Trans Fr Public Utility Oper	7,875,000	7,875,000	7,875,000	8,875,000		
499750 Trans Fr Parking Auth Oper	0	196,125	196,125	0		
499820 Trans Fr Risk Management Fund	410,000	0	0	0		
Org Code 100-00-000-0000-000000-000	9,327,745	9,669,682	9,669,682	13,708,689		
90 Operating Transfers In	9,327,745	9,669,682	9,669,682	13,708,689		

91 Bond Proceeds

100-00-000-0000-000000-000 General Fund						
419233 Bond Proceeds-2012 A	24,480,000	0	0	0	0	0
419236 Bond Premiums-Premium 2012 A	1,962,885	0	0	0	0	0
419238 Bond Proceeds-2012 B	6,970,000	0	0	0	0	0
Org Code 100-00-000-0000-000000-000	33,412,885	0	0	0	0	0
91 Bond Proceeds	33,412,885	0	0	0	0	0

99 Fund Balance

100-00-000-0000-000000-000 General Fund						
390098 Budgetary Fund Balance	0	2,419,041	8,309,207	0		
Org Code 100-00-000-0000-000000-000	0	2,419,041	8,309,207	0		
99 Fund Balance	0	2,419,041	8,309,207	0		
100 General Fund	263,238,272	223,225,100	229,115,266	232,685,811		

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Behavioral Healthcare Svc Fund					
32 Intergovernmental Revenue					
400-00-000-0000-000000-000 Behavioral Healthcare Svc Fund					
423110 St-MH CSA Non-Mandated	93,590	0	93,590	0	
423111 St-MH Discharge Assist Project	52,642	0	52,642	0	
423112 St-MH Emergency Preparedness	0	45,838	46,713	0	
423113 St-MH PACT	120,000	0	120,000	0	
423114 St-MH Regional DAP	16,850	10,000	25,000	0	
423115 St-MH State Children's Svcs	25,000	0	25,000	0	
423116 St-MH State General Funds	2,251,474	0	2,248,474	0	
423117 St-MH Medicaid Clinic	21,631	0	30,000	0	
423118 St-MH Medicaid Medallion II	30,376	-10,000	45,000	0	
423119 St-MH Medicaid SPO	632,451	100,000	750,000	100,000	
423120 St-MH SED	0	22,712	22,712	0	
423121 St-MH Children's Outpatient	0	0	11,463	0	
423122 St-MH Law Reform	265,194	0	265,194	0	
423123 St-MH Jail Diversion	91,042	50,000	93,704	0	
423124 St-MH Adult Restoration Svcs	153,348	78,000	150,000	0	
423125 St-MH Reinvestment	50,000	0	50,000	0	
423129 St-MH Fees Other	250,063	100,000	250,000	0	
423130 St-MR OBRA	8,500	-41	8,500	0	
423131 St-MR General Funds	432,196	20,000	408,774	0	
423132 St-MR Medicaid	1,656,921	-1,171,369	878,318	0	
423149 St-MR Other	82,222	10,000	20,000	60,000	
423150 St-SA Facility Diversion	0	0	42,597	0	
423151 St-SA Region V Residential	61,486	0	61,486	0	
423152 St-SA General Funds	1,105,074	42,597	1,105,074	0	
423153 St-SA Fees-Counseling	25,409	-5,000	40,000	0	
423154 St-SA Fees-Methadone	215,209	-50,000	400,000	0	
423155 St-MH NGRI	3,000	-3,000	5,000	0	
423156 St-MR Guardianship	0	0	7,500	0	
423158 St-SA SARPOS	93,374	0	28,269	0	
423159 St-SA HIV Aids	28,269	0	93,374	0	
423160 SA MEDICAID SPO	5,676	6,500	6,500	6,500	
423165 PART C MEDICAID	71,933	31,000	31,000	72,000	
423170 St-Prevention-Client Fees	0	0	25,000	0	
423203 St-Food and Nutrition	-78,850	5,000	45,000	0	
423211 St-Transformation Funds	376,588	0	376,588	0	
423212 St-MH-Pharmacy	134,504	134,504	134,504	134,504	
423215 St-MR Start-Up Funds	0	6,000	6,000	6,000	
423217 St DMAS VICAP Indep Clinical	156,996	500,000	500,000	160,000	
423218 St SA Women	0	3,000	3,000	3,000	
423219 St-Transitional Funding	0	0	0	75,000	
423999 St-Other Categorical	0	-150,000	0	0	
432110 Fed-MH FBG POMS	22,712	0	0	0	
432111 Fed-MH FBG SMI	136,039	-4,246	136,039	0	
432112 Fed-MH Path	50,716	-49,239	0	0	
432151 Fed-SA FBG Alcohol/Drug Treat	649,058	-672	649,058	0	
432152 Fed-SA FBG Co-Occurring	16,201	-23,176	16,801	0	
432153 Fed-SA FBG Facil Div Alcohol	-83	0	9,670	0	
432155 Fed-SA FBG Prevention	166,288	0	180,948	0	
432156 Fed-SA FBG SARPOS	84,205	0	84,205	0	
432157 Fed-SA FBG Women	143,367	0	143,367	0	
432300 Fed-MR Early Intervention	133,942	136,000	396,000	0	
Org Code 400-00-000-0000-000000-000	9,834,611	-165,592	10,122,064	617,004	

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Behavioral Healthcare Svc Fund					
32 Intergovernmental Revenue					
<u>400-30-501-5011-000000-000 Mental Health</u>					
423110 St-MH CSA Non-Mandated	0	93,590	0	93,590	
423111 St-MH Discharge Assist Project	0	52,642	0	52,642	
423112 St-MH Emergency Preparedness	0	875	0	875	
423113 St-MH PACT	0	120,000	0	120,000	
423114 St-MH Regional DAP	0	15,000	0	70,000	
423115 St-MH State Children's Svcs	0	25,000	0	25,000	
423116 St-MH State General Funds	0	2,248,474	0	2,248,474	
423117 St-MH Medicaid Clinic	0	30,000	0	40,000	
423118 St-MH Medicaid Medallion II	0	55,000	0	55,000	
423119 St-MH Medicaid SPO	0	650,000	0	650,000	
423121 St-MH Children's Outpatient	0	11,463	0	11,463	
423122 St-MH Law Reform	0	265,194	0	265,194	
423123 St-MH Jail Diversion	0	43,704	0	87,400	
423124 St-MH Adult Restoration Svcs	0	72,000	0	155,000	
423125 St-MH Reinvestment	0	50,000	0	50,000	
423129 St-MH Fees Other	0	150,000	0	250,000	
423155 St-MH NGRI	0	8,000	0	8,000	
423203 St-Food and Nutrition	0	40,000	0	85,000	
423211 St-Transformation Funds	0	376,588	0	376,588	
432111 Fed-MH FBG SMI	0	140,285	0	136,039	
432112 Fed-MH Path	0	49,239	0	47,066	
432152 Fed-SA FBG Co-Occurring	0	23,176	0	0	
Org Code 400-30-501-5011-000000-000	0	4,520,230	0	4,827,331	
<u>400-30-501-5012-000000-000 Mental Retardation</u>					
423130 St-MR OBRA	0	8,541	0	8,440	
423131 St-MR General Funds	0	388,774	0	408,774	
423132 St-MR Medicaid	0	2,049,687	0	1,859,395	
423149 St-MR Other	0	10,000	0	90,000	
423156 St-MR Guardianship	0	7,500	0	7,500	
432300 Fed-MR Early Intervention	0	260,000	0	197,448	
Org Code 400-30-501-5012-000000-000	0	2,724,502	0	2,571,557	
<u>400-30-501-5013-000000-000 Substance Abuse</u>					
423150 St-SA Facility Diversion	0	42,597	0	0	
423151 St-SA Region V Residential	0	61,486	0	61,486	
423152 St-SA General Funds	0	1,062,477	0	1,105,074	
423153 St-SA Fees-Counseling	0	45,000	0	30,000	
423154 St-SA Fees-Methadone	0	450,000	0	250,000	
423158 St-SA SARPOS	0	28,269	0	28,269	
423159 St-SA HIV Aids	0	93,374	0	93,374	
423175 ST SA CLINIC	1,049	0	0	0	
423999 St-Other Categorical	0	150,000	0	150,000	
432151 Fed-SA FBG Alcohol/Drug Treat	0	649,730	0	649,730	
432152 Fed-SA FBG Co-Occurring	0	16,801	0	16,801	
432153 Fed-SA FBG Facil Div Alcohol	0	9,670	0	9,670	
432155 Fed-SA FBG Prevention	0	166,288	0	166,288	
432156 Fed-SA FBG SARPOS	0	84,205	0	84,205	
432157 Fed-SA FBG Women	0	143,367	0	143,367	
Org Code 400-30-501-5013-000000-000	1,049	3,003,264	0	2,788,264	

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Behavioral Healthcare Svc Fund					
32 Intergovernmental Revenue					
400-30-501-5014-000000-000 Prevention					
423170 St-Prevention-Client Fees		0	25,000	0	25,000
Org Code 400-30-501-5014-000000-000		0	25,000	0	25,000
32 Intergovernmental Revenue		9,835,660	10,107,404	10,122,064	10,829,156
33 Charges For Services					
400-00-000-0000-000000-000 Behavioral Healthcare Svc Fund					
413800 Svcs-MH Local Other		3,557	3,000	3,000	0
413840 Svcs-SA Local Other		24,811	0	0	40,000
418999 Miscellaneous Revenue		3,917	0	250,000	0
Org Code 400-00-000-0000-000000-000		32,285	3,000	253,000	40,000
400-30-501-5010-000000-000 Administration					
418999 Miscellaneous Revenue		0	250,000	0	250,000
Org Code 400-30-501-5010-000000-000		0	250,000	0	250,000
400-30-501-5011-000000-000 Mental Health					
413800 Svcs-MH Local Other		0	0	0	5,000
Org Code 400-30-501-5011-000000-000		0	0	0	5,000
33 Charges For Services		32,285	253,000	253,000	295,000
34 Revenue from Use of Money					
400-00-000-0000-000000-000 Behavioral Healthcare Svc Fund					
417100 Investment Income-Realized		439	0	0	0
Org Code 400-00-000-0000-000000-000		439	0	0	0
34 Revenue from Use of Money		439	0	0	0
90 Operating Transfers In					
400-00-000-0000-000000-000 Behavioral Healthcare Svc Fund					
499100 Trans Fr General Fund		365,988	360,991	595,734	0
Org Code 400-00-000-0000-000000-000		365,988	360,991	595,734	0
400-30-501-5011-000000-000 Mental Health					
499100 Trans Fr General Fund		0	153,688	0	462,088
Org Code 400-30-501-5011-000000-000		0	153,688	0	462,088
400-30-501-5012-000000-000 Mental Retardation					
499100 Trans Fr General Fund		0	23,549	0	75,380
Org Code 400-30-501-5012-000000-000		0	23,549	0	75,380
400-30-501-5013-000000-000 Substance Abuse					
499100 Trans Fr General Fund		0	57,506	0	154,945
Org Code 400-30-501-5013-000000-000		0	57,506	0	154,945
90 Operating Transfers In		365,988	595,734	595,734	692,413
400 Behavioral Healthcare Svc Fund		10,234,372	10,956,138	10,970,798	11,816,569

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Public Law Library Fund					
33 Charges For Services					
405-00-000-0000-000000-000 Public Law Library Fund					
413130 Fees-Library Fines	31,734	31,026	31,026	31,026	31,026
Org Code 405-00-000-0000-000000-000	31,734	31,026	31,026	31,026	31,026
33 Charges For Services	31,734	31,026	31,026	31,026	31,026
405 Public Law Library Fund	31,734	31,026	31,026	31,026	31,026

Social Services Fund

32 Intergovernmental Revenue

410-00-000-0000-000000-000 Social Services Fund

423204 St-Public Assistance Grants	15,458,510	19,669,673	19,669,673	18,659,742
423999 St-Other Categorical	36,975	36,975	36,975	36,975
431120 Fed-FEMA	9,831	25,000	25,000	25,000
Org Code 410-00-000-0000-000000-000	15,505,316	19,731,648	19,731,648	18,721,717
32 Intergovernmental Revenue	15,505,316	19,731,648	19,731,648	18,721,717

33 Charges For Services

410-00-000-0000-000000-000 Social Services Fund

418999 Miscellaneous Revenue	14,803	196,981	196,981	196,981
Org Code 410-00-000-0000-000000-000	14,803	196,981	196,981	196,981
33 Charges For Services	14,803	196,981	196,981	196,981

36 Miscellaneous Revenue

410-00-000-0000-000000-000 Social Services Fund

418930 C.A.R.E.S. from CSA	72,737	250,000	250,000	250,000
Org Code 410-00-000-0000-000000-000	72,737	250,000	250,000	250,000
36 Miscellaneous Revenue	72,737	250,000	250,000	250,000

40 Recovered Costs

410-00-000-0000-000000-000 Social Services Fund

414999 RC- Other Recovered Costs	71,421	85,000	85,000	85,000
Org Code 410-00-000-0000-000000-000	71,421	85,000	85,000	85,000
40 Recovered Costs	71,421	85,000	85,000	85,000

90 Operating Transfers In

410-00-000-0000-000000-000 Social Services Fund

499100 Trans Fr General Fund	5,042,639	4,772,167	4,772,167	4,772,167
Org Code 410-00-000-0000-000000-000	5,042,639	4,772,167	4,772,167	4,772,167
90 Operating Transfers In	5,042,639	4,772,167	4,772,167	4,772,167
410 Social Services Fund	20,706,916	25,035,796	25,035,796	24,025,865

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Community Services Fund					
32 Intergovernmental Revenue					
415-00-000-0000-000000-000 Community Services Fund					
423999 St-Other Categorical		2,472,835	4,902,374	4,902,374	3,772,950
Org Code 415-00-000-0000-000000-000		2,472,835	4,902,374	4,902,374	3,772,950
32 Intergovernmental Revenue		2,472,835	4,902,374	4,902,374	3,772,950
90 Operating Transfers In					
415-00-000-0000-000000-000 Community Services Fund					
499100 Trans Fr General Fund		911,667	2,764,093	2,764,093	1,529,079
Org Code 415-00-000-0000-000000-000		911,667	2,764,093	2,764,093	1,529,079
90 Operating Transfers In		911,667	2,764,093	2,764,093	1,529,079
415 Community Services Fund		3,384,502	7,666,467	7,666,467	5,302,029
Stormwater Management Fund					
33 Charges For Services					
420-00-000-0000-000000-000 Stormwater Management Fund					
413235 Fees-Stormwater		6,623,560	7,511,148	7,511,148	7,511,148
418704 Sale of Equipment		17,677	0	0	0
418999 Miscellaneous Revenue		884	0	0	0
Org Code 420-00-000-0000-000000-000		6,642,121	7,511,148	7,511,148	7,511,148
33 Charges For Services		6,642,121	7,511,148	7,511,148	7,511,148
34 Revenue from Use of Money					
420-00-000-0000-000000-000 Stormwater Management Fund					
417100 Investment Income-Realized		827	0	0	0
Org Code 420-00-000-0000-000000-000		827	0	0	0
34 Revenue from Use of Money		827	0	0	0
99 Fund Balance					
420-00-000-0000-000000-000 Stormwater Management Fund					
390098 Budgetary Fund Balance		0	0	0	1,000,000
Org Code 420-00-000-0000-000000-000		0	0	0	1,000,000
99 Fund Balance		0	0	0	1,000,000
420 Stormwater Management Fund		6,642,948	7,511,148	7,511,148	8,511,148
Willett Hall Fund					
33 Charges For Services					
435-00-000-0000-000000-000 Willett Hall Fund					
413055 Fees-Concession		15,765	30,000	30,000	20,000
418999 Miscellaneous Revenue		0	1,866	1,866	1,866
Org Code 435-00-000-0000-000000-000		15,765	31,866	31,866	21,866

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Willett Hall Fund					
	33 Charges For Services	15,765	31,866	31,866	21,866
34 Revenue from Use of Money					
435-00-000-0000-0000000-000 Willett Hall Fund					
417100 Investment Income-Realized		72	0	0	0
Org Code 435-00-000-0000-0000000-000		72	0	0	0
34 Revenue from Use of Money		72	0	0	0
40 Recovered Costs					
435-00-000-0000-0000000-000 Willett Hall Fund					
414999 RC- Other Recovered Costs		107,747	250,000	250,000	125,000
Org Code 435-00-000-0000-0000000-000		107,747	250,000	250,000	125,000
40 Recovered Costs		107,747	250,000	250,000	125,000
60 Use Of Property					
435-00-000-0000-0000000-000 Willett Hall Fund					
417809 Rental-Other		63,596	105,000	105,000	70,000
Org Code 435-00-000-0000-0000000-000		63,596	105,000	105,000	70,000
60 Use Of Property		63,596	105,000	105,000	70,000
90 Operating Transfers In					
435-00-000-0000-0000000-000 Willett Hall Fund					
499100 Trans Fr General Fund		2,683	0	0	92,812
Org Code 435-00-000-0000-0000000-000		2,683	0	0	92,812
90 Operating Transfers In		2,683	0	0	92,812
435 Willett Hall Fund		189,863	386,866	386,866	309,678
Recreation Fund					
33 Charges For Services					
440-00-000-0000-0000000-000 Recreation Fund					
413185 Fees-Registr-Before & After		625,384	600,000	600,000	640,437
Org Code 440-00-000-0000-0000000-000		625,384	600,000	600,000	640,437
33 Charges For Services		625,384	600,000	600,000	640,437
34 Revenue from Use of Money					
440-00-000-0000-0000000-000 Recreation Fund					
417100 Investment Income-Realized		41	0	0	0
Org Code 440-00-000-0000-0000000-000		41	0	0	0
34 Revenue from Use of Money		41	0	0	0
440 Recreation Fund		625,425	600,000	600,000	640,437

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Cemetery Fund					

33 Charges For Services

500-00-000-0000-000000-000 Cemetery Fund

413040 Fees-Burial	0	50,000	50,000	50,000
Org Code 500-00-000-0000-000000-000	0	50,000	50,000	50,000
33 Charges For Services	0	50,000	50,000	50,000

34 Revenue from Use of Money

500-00-000-0000-000000-000 Cemetery Fund

417100 Investment Income-Realized	0	50,000	50,000	50,000
Org Code 500-00-000-0000-000000-000	0	50,000	50,000	50,000
34 Revenue from Use of Money	0	50,000	50,000	50,000
500 Cemetery Fund	0	100,000	100,000	100,000

New Port Community Development Authority

33 Charges For Services

630-00-000-0000-000000-000 New Port Community Development Authority

413330 Fees-Special Assessments	1,022,550	1,022,642	1,022,642	1,019,903
Org Code 630-00-000-0000-000000-000	1,022,550	1,022,642	1,022,642	1,019,903
33 Charges For Services	1,022,550	1,022,642	1,022,642	1,019,903
New Port Community Development Authority	1,022,550	1,022,642	1,022,642	1,019,903

Public Utility Fund

33 Charges For Services

700-00-000-0000-000000-000 Public Utility Fund

413105 Fees-Fire Hydrant	324,414	299,040	299,040	310,000
413115 Fees-Fishing Concession	1,500	2,000	2,000	1,000
413145 Fees-On and Off Charges	345,190	400,000	400,000	375,000
413210 Fees-Service Lines	176,591	120,000	120,000	100,000
413215 Fees-Sewer Connection	29,374	60,000	60,000	60,000
413220 Fees-Sewer Customers	8,651,355	9,511,329	9,511,329	9,511,329
413225 Fees-Sewer Lateral & Plugging	1,175	2,000	2,000	2,000
413275 Fees-Water Sales Chesap Direct	281,489	292,938	292,938	292,938
413276 Fees-Water Sales Chesap Bulk	9,316,318	9,906,121	9,906,121	9,906,121
413280 Fees-Water Sales Suffolk	3,902,808	4,055,064	4,055,064	4,055,064
413285 Fees-Water Sales Portsmouth	16,254,780	17,839,269	17,839,269	17,054,342
418201 Late Charges	257,772	190,000	190,000	225,000
418704 Sale of Equipment	1,900	0	0	0
418709 Sale of Materials	7,968	6,000	6,000	6,000
418901 Cash Over/Under	-461	0	0	0
418999 Miscellaneous Revenue	31,321	95,000	95,000	95,000
Org Code 700-00-000-0000-000000-000	39,583,494	42,778,761	42,778,761	41,993,794
33 Charges For Services	39,583,494	42,778,761	42,778,761	41,993,794

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Public Utility Fund					
34 Revenue from Use of Money					
700-00-000-0000-000000-000 Public Utility Fund					
417100 Investment Income-Realized	6,320	0	0	0	
Org Code 700-00-000-0000-000000-000	6,320	0	0	0	
34 Revenue from Use of Money	6,320	0	0	0	
38 Other Financing Sources					
700-00-000-0000-000000-000 Public Utility Fund					
419115 Proc-Bonds 2001	1	0	0	0	
419121 Proc-Bonds 2005A	433	0	0	0	
419124 Proc-Bonds 2006A	9,051	0	0	0	
419220 Invest Income-2010B	37,008	0	0	0	
419250 Build America Bonds Subsidy	0	0	0	477,050	
Org Code 700-00-000-0000-000000-000	46,492	0	0	477,050	
38 Other Financing Sources	46,492	0	0	477,050	
40 Recovered Costs					
700-00-000-0000-000000-000 Public Utility Fund					
414205 RC-Construction Project	3,006	15,000	15,000	3,000	
414235 RC-Insurance Recoveries	5,195	0	0	0	
414240 RC-Inventory Utilization	6,861	25,000	25,000	15,000	
414285 RC-Suffolk Taxes Paid	14,786	8,700	8,700	15,000	
414290 RC-Taxes Paid	56,565	120,000	120,000	128,000	
Org Code 700-00-000-0000-000000-000	86,413	168,700	168,700	161,000	
40 Recovered Costs	86,413	168,700	168,700	161,000	
50 Licenses And Permits					
700-00-000-0000-000000-000 Public Utility Fund					
416145 Permits-Fishing	8,994	7,000	7,000	7,000	
Org Code 700-00-000-0000-000000-000	8,994	7,000	7,000	7,000	
50 Licenses And Permits	8,994	7,000	7,000	7,000	
60 Use Of Property					
700-00-000-0000-000000-000 Public Utility Fund					
417802 Rental-Boat	2,250	1,000	1,000	1,000	
417804 Rental-Elevated Water Tanks	47,955	42,192	42,192	42,192	
417805 Rental-Equipment	1,853	15,000	15,000	15,000	
Org Code 700-00-000-0000-000000-000	52,058	58,192	58,192	58,192	
60 Use Of Property	52,058	58,192	58,192	58,192	
91 Bond Proceeds					
700-00-000-0000-000000-000 Public Utility Fund					
419237 SNAP Income-2012 COI	341	0	0	0	
Org Code 700-00-000-0000-000000-000	341	0	0	0	
91 Bond Proceeds	341	0	0	0	

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Public Utility Fund					
99 Fund Balance					
700-00-000-0000-000000-000 Public Utility Fund					
390098 Budgetary Fund Balance		0	2,013,075	2,013,075	1,000,000
Org Code 700-00-000-0000-000000-000		0	2,013,075	2,013,075	1,000,000
99 Fund Balance		0	2,013,075	2,013,075	1,000,000
700 Public Utility Fund		39,784,111	45,025,728	45,025,728	43,697,036

Golf Fund

33 Charges For Services

720-00-000-0000-000000-000 Golf Fund

413055 Fees-Concession	45,000	45,000	45,000	45,000
413085 Fees-Driving Range	65,138	68,561	68,561	65,206
413120 Fees-Golf	837,046	925,873	925,873	846,000
413170 Fees-Putting Course	1,823	2,816	2,816	2,000
413900 Contributions	150,329	0	0	0
Org Code 720-00-000-0000-000000-000	1,099,335	1,042,250	1,042,250	958,206
33 Charges For Services	1,099,335	1,042,250	1,042,250	958,206

40 Recovered Costs

720-00-000-0000-000000-000 Golf Fund

414999 RC- Other Recovered Costs	2,405	0	0	0
Org Code 720-00-000-0000-000000-000	2,405	0	0	0
40 Recovered Costs	2,405	0	0	0

60 Use Of Property

720-00-000-0000-000000-000 Golf Fund

417803 Rental-Cart	306,703	311,842	311,842	294,050
417812 Rental-Suffolk Golf Course	100,000	100,000	100,000	100,000
Org Code 720-00-000-0000-000000-000	406,703	411,842	411,842	394,050
60 Use Of Property	406,703	411,842	411,842	394,050

90 Operating Transfers In

720-00-000-0000-000000-000 Golf Fund

499100 Trans Fr General Fund	611,460	1,116,739	1,116,739	1,271,332
Org Code 720-00-000-0000-000000-000	611,460	1,116,739	1,116,739	1,271,332
90 Operating Transfers In	611,460	1,116,739	1,116,739	1,271,332
720 Golf Fund	2,119,903	2,570,831	2,570,831	2,623,588

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Waste Management Fund					
32 Intergovernmental Revenue					
740-00-000-0000-000000-000 Waste Management Fund					
423205 St-VDOT		680,000	280,000	280,000	0
Org Code 740-00-000-0000-000000-000		680,000	280,000	280,000	0
32 Intergovernmental Revenue		680,000	280,000	280,000	0

33 Charges For Services

740-00-000-0000-000000-000 Waste Management Fund					
413180 Fees-Refuse		12,799,822	11,890,742	11,890,742	12,000,000
418708 Sale of Trash Cans		0	11,250	11,250	0
418925 Gain(Loss) Disposal of Assets		-43,168	0	0	0
418999 Miscellaneous Revenue		1,438	4,800	4,800	4,800
Org Code 740-00-000-0000-000000-000		12,758,092	11,906,792	11,906,792	12,004,800
33 Charges For Services		12,758,092	11,906,792	11,906,792	12,004,800

34 Revenue from Use of Money

740-00-000-0000-000000-000 Waste Management Fund					
417100 Investment Income-Realized		1,321	0	0	0
Org Code 740-00-000-0000-000000-000		1,321	0	0	0
34 Revenue from Use of Money		1,321	0	0	0

90 Operating Transfers In

740-00-000-0000-000000-000 Waste Management Fund					
499100 Trans Fr General Fund		0	0	0	280,000
499420 Trans Fr Stormwater Mgmt Fund		0	400,000	400,000	0
Org Code 740-00-000-0000-000000-000		0	400,000	400,000	280,000
90 Operating Transfers In		0	400,000	400,000	280,000
740 Waste Management Fund		13,439,413	12,586,792	12,586,792	12,284,800

Portsmouth Parking Authority

33 Charges For Services

750-00-000-0000-000000-000 Portsmouth Parking Authority					
413065 Fees-Daily Receipts and Meters		342,491	351,110	351,110	312,850
413090 Fees-Event Parking		44,101	56,415	56,415	55,226
418704 Sale of Equipment		3,450	0	0	0
418999 Miscellaneous Revenue		518	800	800	800
Org Code 750-00-000-0000-000000-000		390,560	408,325	408,325	368,876
33 Charges For Services		390,560	408,325	408,325	368,876

34 Revenue from Use of Money

750-00-000-0000-000000-000 Portsmouth Parking Authority					
417100 Investment Income-Realized		0	1,650	1,650	1,650
Org Code 750-00-000-0000-000000-000		0	1,650	1,650	1,650

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Portsmouth Parking Authority					
34 Revenue from Use of Money		0	1,650	1,650	1,650
35 Fines and Forfeitures					
750-00-000-0000-000000-000 Portsmouth Parking Authority					
415125 Fines-Parking Violations		261,279	259,896	259,896	232,133
Org Code 750-00-000-0000-000000-000		261,279	259,896	259,896	232,133
35 Fines and Forfeitures		261,279	259,896	259,896	232,133
60 Use Of Property					
750-00-000-0000-000000-000 Portsmouth Parking Authority					
417808 Rental-Monthly		724,679	754,620	754,620	818,420
417899 Use of Property-Other		600	550	550	550
Org Code 750-00-000-0000-000000-000		725,279	755,170	755,170	818,970
60 Use Of Property		725,279	755,170	755,170	818,970
90 Operating Transfers In					
750-00-000-0000-000000-000 Portsmouth Parking Authority					
499100 Trans Fr General Fund		124,238	261,475	261,475	64,397
Org Code 750-00-000-0000-000000-000		124,238	261,475	261,475	64,397
90 Operating Transfers In		124,238	261,475	261,475	64,397
750 Portsmouth Parking Authority		1,501,356	1,686,516	1,686,516	1,486,026
City Garage Fund					
33 Charges For Services					
800-00-000-0000-000000-000 City Garage Fund					
413135 Fees-Motor Pool		20,853	14,000	14,000	14,000
413265 Fees-Vehicle Impound		191,308	220,000	220,000	220,000
413310 Fees-City Garage		8,283,528	8,040,499	8,040,499	8,040,499
418704 Sale of Equipment		174,908	0	0	0
418925 Gain(Loss) Disposal of Assets		-107,360	0	0	0
418999 Miscellaneous Revenue		1,426	0	0	0
Org Code 800-00-000-0000-000000-000		8,564,663	8,274,499	8,274,499	8,274,499
33 Charges For Services		8,564,663	8,274,499	8,274,499	8,274,499
34 Revenue from Use of Money					
800-00-000-0000-000000-000 City Garage Fund					
417100 Investment Income-Realized		489	0	0	0
Org Code 800-00-000-0000-000000-000		489	0	0	0
34 Revenue from Use of Money		489	0	0	0
36 Miscellaneous Revenue					
800-00-000-0000-000000-000 City Garage Fund					
419240 Invest Inc-BAPCC Sch 4		457	0	0	0
Org Code 800-00-000-0000-000000-000		457	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
City Garage Fund					
36 Miscellaneous Revenue		457	0	0	0
90 Operating Transfers In					
800-00-000-0000-000000-000 City Garage Fund					
499420 Trans Fr Stormwater Mgmt Fund		0	0	0	44,000
Org Code 800-00-000-0000-000000-000		0	0	0	44,000
90 Operating Transfers In		0	0	0	44,000
99 Fund Balance					
800-00-000-0000-000000-000 City Garage Fund					
390098 Budgetary Fund Balance		0	485,806	485,806	1,614,249
Org Code 800-00-000-0000-000000-000		0	485,806	485,806	1,614,249
99 Fund Balance		0	485,806	485,806	1,614,249
800 City Garage Fund		8,565,609	8,760,305	8,760,305	9,932,748
Information Technology Fund					
33 Charges For Services					
810-00-000-0000-000000-000 Information Technology Fund					
413136 Fees-Information Technology		4,965,034	5,082,219	5,082,219	5,025,310
418925 Gain(Loss) Disposal of Assets		-3,105	0	0	0
418999 Miscellaneous Revenue		27,435	34,375	34,375	30,000
Org Code 810-00-000-0000-000000-000		4,989,364	5,116,594	5,116,594	5,055,310
33 Charges For Services		4,989,364	5,116,594	5,116,594	5,055,310
34 Revenue from Use of Money					
810-00-000-0000-000000-000 Information Technology Fund					
417100 Investment Income-Realized		254	10,000	10,000	5,000
Org Code 810-00-000-0000-000000-000		254	10,000	10,000	5,000
34 Revenue from Use of Money		254	10,000	10,000	5,000
810 Information Technology Fund		4,989,618	5,126,594	5,126,594	5,060,310
Risk Management Fund					
33 Charges For Services					
820-00-000-0000-000000-000 Risk Management Fund					
413137 Fees-Risk Management		5,658,241	5,685,363	5,685,363	5,768,536
Org Code 820-00-000-0000-000000-000		5,658,241	5,685,363	5,685,363	5,768,536
33 Charges For Services		5,658,241	5,685,363	5,685,363	5,768,536
34 Revenue from Use of Money					
820-00-000-0000-000000-000 Risk Management Fund					
417100 Investment Income-Realized		2,448	0	0	0
Org Code 820-00-000-0000-000000-000		2,448	0	0	0

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2018
Risk Management Fund						
34 Revenue from Use of Money		2,448	0	0	0	
40 Recovered Costs						
820-00-000-0000-000000-000 Risk Management Fund						
414235 RC-Insurance Recoveries		163,303	50,000	50,000	50,000	
414295 RC-Workers Compensation		194,155	0	0	0	
414999 RC- Other Recovered Costs		343	0	0	0	
Org Code 820-00-000-0000-000000-000		357,801	50,000	50,000	50,000	
40 Recovered Costs		357,801	50,000	50,000	50,000	
820 Risk Management Fund		6,018,490	5,735,363	5,735,363	5,818,536	
Health Insurance Fund						
33 Charges For Services						
830-00-000-0000-000000-000 Health Insurance Fund						
413142 Fees-Medicare Reimbursement		248,341	248,592	248,592	130,000	
413915 Contributions-EE		3,161,429	4,817,135	4,817,135	3,599,998	
413920 Contributions-ER		9,192,150	12,046,073	12,046,073	14,986,413	
413925 Contributions-Retiree		3,411,360	2,753,496	2,753,496	3,314,952	
418999 Miscellaneous Revenue		148	0	0	0	
Org Code 830-00-000-0000-000000-000		16,013,428	19,865,296	19,865,296	22,031,363	
33 Charges For Services		16,013,428	19,865,296	19,865,296	22,031,363	
34 Revenue from Use of Money						
830-00-000-0000-000000-000 Health Insurance Fund						
417100 Investment Income-Realized		641	0	0	0	
Org Code 830-00-000-0000-000000-000		641	0	0	0	
34 Revenue from Use of Money		641	0	0	0	
36 Miscellaneous Revenue						
830-00-000-0000-000000-000 Health Insurance Fund						
432365 FED-E.R.R.P.		399,605	0	0	0	
Org Code 830-00-000-0000-000000-000		399,605	0	0	0	
36 Miscellaneous Revenue		399,605	0	0	0	
830 Health Insurance Fund		16,413,674	19,865,296	19,865,296	22,031,363	

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget	FY 2018
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Portsmouth City Public Schools

51 School General Fund

85010 Portsmouth City Public Education

400000 State Funds - Schools	0	83,537,452	83,537,452	0
400001 City Funds	0	0	0	47,300,000
400002 Federal Funds	0	0	0	700,000
400003 Other Funds	0	0	0	1,625,000
400004 State Sales Tax for Education	0	0	0	14,821,566
400005 State Revenue	0	0	0	69,865,727
400300 Other Funds - Schools	0	72,799,262	72,799,262	0
Org Code 85010	0	156,336,714	156,336,714	134,312,293
51 School General Fund	0	156,336,714	156,336,714	134,312,293

52 School Grant Fund

85010 Portsmouth City Public Education

400100 School Grants Fund	0	700,000	700,000	0
400101 Federal Revenue	0	0	0	11,742,365
400102 State Revenue	0	0	0	3,956,431
400103 Other Revenue	0	0	0	198,889
400104 Transfers In	0	0	0	1,249,175
Org Code 85010	0	700,000	700,000	17,146,860
52 School Grant Fund	0	700,000	700,000	17,146,860

53 School Food Services Fund

85010 Portsmouth City Public Education

400200 School Cafeteria Fund	0	7,604,000	7,604,000	0
400201 State Revenue	0	0	0	125,000
400202 Federal Revenue	0	0	0	5,756,183
400203 Charges for Services	0	0	0	1,220,000
400204 Donated Commodities	0	0	0	400,000
400205 Other Revenue	0	0	0	719,321
Org Code 85010	0	7,604,000	7,604,000	8,220,504
53 School Food Services Fund	0	7,604,000	7,604,000	8,220,504

54 School Risk Mgmt Fund

85010 Portsmouth City Public Education

400301 Transfers In	0	0	0	955,702
Org Code 85010	0	0	0	955,702
54 School Risk Mgmt Fund	0	0	0	955,702

55 School Print Shop Fund

85010 Portsmouth City Public Education

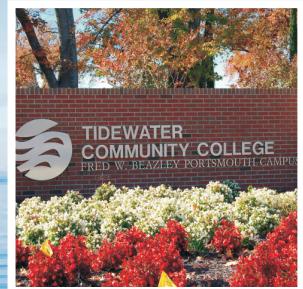
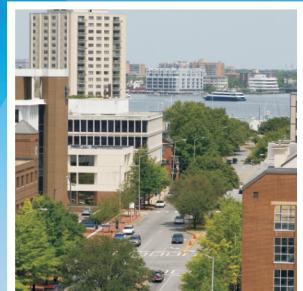
400401 Internal Charges	0	0	0	576,840
400402 External Charges	0	0	0	179,671
Org Code 85010	0	0	0	756,511
55 School Print Shop Fund	0	0	0	756,511

Revenue Line Item Budget Report grouped by Fund, Account Major

City of Portsmouth

Fiscal Year 2014

Account Code	Revenue Description	FY 2012 Actual	FY 2013 Adopted	FY 2013 Amended	FY 2014 Budget
Portsmouth City Public Schools					
56 School Construction Fund					
85010 Portsmouth City Public Education					
400501 Transfer from Fund Balance		0	0	0	3,000,000
Org Code 85010		0	0	0	3,000,000
56 School Construction Fund		0	0	0	3,000,000
57 School Textbook Fund					
85010 Portsmouth City Public Education					
400601 State Revenue		0	0	0	925,443
400602 Local Match		0	0	0	353,505
Org Code 85010		0	0	0	1,278,948
57 School Textbook Fund		0	0	0	1,278,948
900 Portsmouth City Public Schools		0	164,640,714	164,640,714	165,670,818
Report Grand Total		398,908,755	542,533,322	548,438,148	553,047,691



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